

2024:PHHC:148554-DB



CWP-30744-2024 (O&M)

Date of Decision: 14.11.2024

M/s Walaiti Ram Ashok Kumar

...Petitioner

Vs.

Union of India and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

Mr. Ajay Kalra, Sr. Standing Counsel for respondents No.1 & 3.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submits that DRC – 01 has been issued on 26.07.2024, which was subsequently substituted by another DRC – 01 on 30.07.2024, wherein the tax period has been mentioned as July, 2017 to March, 2024 but the summary of the show cause notice reflects the transactions relating to the year 2017-2018 only. Learned counsel submits that actually the transactions are of different years i.e. 2019-2020 and 2020-2021 and the impugned notice is erroneous.

2. Learned counsel submits that the petitioner would raise preliminary objections by filing reply to the said notice and the respondents be directed to pass an order on the said reply.

3. We accept the said contention of learned counsel for the petitioner and allow him to withdraw the petition with liberty to file reply raising all preliminary objections relating to DRC – 01 (supra). If such

a reply is filed within 15 days henceforth, the respondents are expected to first decide the preliminary objections as above within another 15 days thereafter.

4. With the said observations, the writ petition is disposed of.
5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)

JUDGE

(SANJAY VASHISTH)

JUDGE

14.11.2024

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1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No