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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 12.02.2024

+ **W.P.(C) 208/2024 & CM APPLS. 977/2024**

OSWAL AGENCIES PVT LTD.

..... Petitioner

versus

UNION OF INDIA & ORS..

..... Respondents

Advocates who appeared in this case:

For the Appellant:

Mr.Anurag Soan, Mr. Shrey Bhardwaj, Advocates.

For the Respondents:

Mr.Rajesh Kumar, Mr. Shivam, Advocates for UOI, Mr. Atul Tripathi, SSC, CBIC, Mr. V.K. Attri, Advocate for Respondent no. 3 & 4.

CORAM:-**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner impugns order dated 05.12.2023, whereby an order under Section 73 of this Central Goods and Services Tax Act, 2017 has been passed and demand is created against the petitioner. It is noticed that a Show Cause Notice dated 28.09.2023 was issued to the petitioner which was replied by the petitioner on 25.10.2023.

2. Perusal of the impugned order shows that the impugned order records that no proper reply has been submitted and the reply stated to be



improper was not found to be satisfactory. We note that the order is cryptic order without any reasons and without taking into account the reply filed by the petitioner.

3. The case of the petitioner is that on account of an error, details of Impugned Tax Credit were inadvertently mentioned in column IV (A) (3) instead of column IV (A) (5). None of the averments of the petitioner have been taken into account while passing the impugned order dated 05.12.2023. Accordingly, we are of the view that said order cannot be sustained and the matter calls for a remit.

4. In view of the above, the impugned order dated 05.12.2023 is set aside. The matter is remitted to the proper officer to pass a fresh speaking order taking into account the reply filed by the petitioner. An opportunity of personal hearing shall also be granted to the petitioner. It is clarified that this Court has neither considered, nor commented upon the merits of the contention of either party. All rights and contentions of the parties are reserved.

5. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 12, 2024/AB