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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 1541/2024**

**I C ELECTRICALS COMPANY PVT LTD
THROUGH ITS DIRECTOR MR. SUNIL
KUMAR VERMA & ANR.**

.....Petitioners

Through: Mr A.K. Babbar, Advocate.

versus

**UNION OF INDIA THROUGH SECRETARY
MINISTRY OF FINANCE & ORS.**

.....Respondents

Through: Mr Anish Roy and Ms Shreya
Chhetri, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **28.03.2025**

CM APPL.7864/2025

1. The Revenue has filed the present application seeking recall of the order dated 23.08.2024, whereby the impugned show cause notice was set aside and the matter was remanded to the concerned authority for decision afresh in the light of the amendments to Section 16(4) of the Central Goods and Services Tax Act, 2017. The Revenue points out that the amendments as introducing Sub-section (5) of Section 16 of the Finance (No.2) Act, 2024 had not been notified. The fact that the said provision had not been notified was not brought to the notice of this court.

2. The aforesaid contention appears merited. However, it had noted that the said provision has since been notified. Thus, as on that date, the order passed by this court on 23.08.2024 would sustain. Thus, there is no requirement to recall the said order dated 23.08.2024.



3. The learned counsel appearing for the Revenue concurs with the same.
4. In view of the above, the application is disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

MARCH 28, 2025

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[Click here to check corrigendum, if any](#)