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

+ **W.P.(C) 1570/2024 & CM APPLs. 6540/2024, 6541/2024**

NEERAJ PAPER MARKETING LIMITED Petitioner

Through: Ms. Kavita Jha, Mr. Shammi Kapoor,
Ms. Swati Agarwal and Mr. Sandeep
Gupta, Advocates.

versus

SALES TAX OFFICER CLASS II, NEW DELHI Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr.
Ankit Gupta, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

07.02.2024

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1. Petitioner impugns order dated 31.12.2023, whereby the demand of tax and interest has been confirmed and direction has been issued to the petitioner to deposit the said amount within one month.
2. Learned counsel for the petitioner submits that petitioner had responded to the show cause notice dated 28.09.2023 by filing a detailed reply giving all details and inputs with regard to allegations in the show cause notice along with all supporting documents. She submits that since the documents were voluminous, they have not been filed along with petition. She submits that all the documents referred to in the reply are available in Court. She further submits that additional information was also furnished in support of the reply dated 29.11.2023, however, the impugned order dated 31.12.2023 is cryptic and unreasoned order, and merely states that reply is not clear and satisfactory and confirms the demand.
3. Learned counsel for the respondent submits that respondent shall grant an opportunity of personal hearing to the petitioner.

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4. In view of the above, the impugned order dated 31.12.2023 is set aside. The respondent is directed to adjudicate the show cause notice dated 28.09.2023 afresh within a period of four weeks from today after giving an opportunity of personal hearing to the petitioner. Respondent shall, thereafter, pass a speaking order.
5. Petition is disposed of in above terms.
6. Needless to say that it would be open to the petitioner to avail of such further remedies as may be available in law in case petitioner is aggrieved by the fresh order to be passed on the show cause notice.
7. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 7, 2024/vp