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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 15.02.2024

+ **W.P.(C) 2241/2024 & CM. APPLS. 9288-89/2024**

TEK XPLORE THROUGH ITS PROPRIETOR MS. RENUKA
MAINI Petitioner

versus

THE UNION OF INDIA & ORS. Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Anurag Soan, Advocate.

For the Respondents: Mr. Vikar Kumar Sharma, SPC for UOI with Mr. Rajat Choudhary, Advocate.
Mr. Rajeev Aggarwal, ASC for R-2.
Ms. Sonu Bhatnagar, Senior Standing Counsel with Ms. Nishtha Mittal and Ms. Apurva Singh, Advocates for R-3 and R-4.

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

1. Petitioner impugns order dated 24.12.2023, whereby Show Cause Notice dated 24.09.2023, has been set aside and demand created against the petitioner.

2. Learned counsel for petitioner submits that petitioner could not file a reply to the Show Cause Notice on account of bereavement of



the husband of the proprietor. He submits that the Show Cause Notice raises a demand under Section 16 (2)(c) and 17 (5) of the Goods and Services Tax Act, 2017. He submits that demand could not have been raised against the petitioner and further that a duplicate demand has been raised under both the provisions. He further submits that that the impugned order is cryptic order merely using a template and does not give any reason. He prays that an opportunity be granted to the petitioner to file a reply to the Show Cause Notice and the Show Cause Notice be adjudicated afresh.

3. Issue notice. Notice is accepted by learned counsel appearing for respondents. With the consent of parties, the appeal is taken up for final disposal.

4. Perusal of the order shows that the order is a cryptic order without giving any details. After narrating the recitals, it merely records 'in view of above, there is no option but to proceed with the demands mentioned in the Show Cause Notice'.

5. The impugned order is accordingly set aside. Petitioner is given an opportunity to file a reply to the Show Cause Notice within one week from today. On such a reply being filed, the proper officer shall adjudicate the Show Cause Notice afresh within a period of four weeks after giving an opportunity of personal hearing to the petitioner to the petitioner. The proper officer shall pass a detailed speaking order.



6. Petition is disposed of in the above terms. All rights and contentions of parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 15, 2024/ NA

