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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 11.03.2024

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**W.P.(C) 3284/2024, CM APPL. 13562/2024 & CM APPL.
13563/2024**

M/S ROHAN BOOK COMPANY PRIVATE LIMITED ... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondent

Advocates who appeared in this case:

For the Petitioner:

Mr. Nitin Sehgal, Advocate.

For the Respondents:

Mr. Rajkumar Yadav, Advocate for R-1.

Mr. Piyush Beriwal and Mr. Nikhil
Kumar Chabey, Advocates for R-2.Mr. Rajeev Aggarwal, ASC with Ms.
Samridhi Vats, Advocate for R-3.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

JUDGMENT

SANJEEV SACHDEVA, J (ORAL)

1. Petitioner impugns two orders both dated 13.12.2023 that disposed of the Show Cause Notices dated 18.09.2023 and 24.09.2023.

2. As per the petitioner, petitioner could not file a reply to the Show Cause Notice as the Director, who was looking after the affairs of the company, was travelling.



3. Learned counsel of the petitioner prays that an opportunity be granted to petitioner to file a reply. Learned counsel further submits that the petitioner deals in printed goods which are exempted from Sales Tax and refers to the list of exempted goods under the Goods and Service Tax Act and refers to Entry No. 4901.
5. Perusal of the impugn orders shows that said orders have been passed solely on the ground that reply has not been submitted by petitioner. Accordingly, we are of the view that an opportunity needs to be granted to the petitioner to file a reply to the Show Cause Notice.
6. In view of the above, the impugn orders are set aside. Matter is remitted to the proper officer for re-adjudication of the Show Cause Notice.
7. An opportunity is granted to the petitioner to file reply to the Show Cause Notice within a period of two weeks. Thereafter, the proper officer shall pass a fresh speaking order on the Show Cause Notices after giving an opportunity of personal hearing to the petitioner.
8. Petition is disposed of on the above terms.
9. Order *dasti* under the signature of the Court Master.

SANJEEV SACHDEVA, J

MARCH 11, 2024/ss

RAVINDER DUDEJA, J