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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 02.04.2024

\+ W.P.(C) 4700/2024 & CM APPL. 19270/2024

MANPOWERGROUP SERVICES INDIA PVT LTD ..... Petitioner

versus

THE SALES TAX OFFICER CLASS-II WARD-I ZONE-I DELHI & ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Priyanka Rathi, Mr. Ashwini Chandrasekharan and Mr. Abhishek Jain, Advocates

For the Respondents: Mr. Rajiv Aggarwal, ASC with Ms. Samridhi Vats, Advocate

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner is aggrieved by show cause notices dated 19.01.2024 read with communication dated 29.01.2024 whereby petitioner has been required to explain certain discrepancies in the availment of input tax credit. It is intimated to the petitioner that there appears to be

irregular availment of input tax credit for the financial year 2018-19, 2019-20 and 2020-21.

2. Learned counsel for the petitioner submits that specific details have not been mentioned in the said notice with regard to the alleged mis-match or irregular availment. He submits that time was sought from the Proper Officer for responding to the show cause notice. However, he has not acceded to the said request.

3. Learned counsel for the petitioner further submits that apart from the audit observation, no show cause notice has been issued to the petitioner and as such there is no clarity as to the discrepancy alleged by the department.

4. Issue notice. Notice is accepted by learned counsel appearing for the respondent who submits that limitation for adjudicating show cause notice for the financial year 2018-19 ends on 30.04.2024. He submits that in case any specific query is made by the petitioner, the Proper officer shall duly provide the said information keeping in view the timeline for adjudication.

5. In view of the above, this petition is disposed of directing the petitioner to file a response to the show cause notice for the financial year 2019-20 and 2020-21 within 30 days from today.

6. Learned counsel for the petitioner submits that since the record is voluminous and several compliances need to be made, petitioner may be constrained to request the department for enlarging the time for submitting the response. In case such a request is made to the department, the department shall consider the same in accordance with law.

7. Petitioner shall appear before the Sales Tax Officer (Ward-1, Zone-1) who has issued the notice and is adjudicating the same on 15.04.2024 at 12.00 (Noon) for clarification/query if any. Said officer shall thereafter adjudicate the notice in accordance with law.

8. Petitioner shall have the liberty to take further remedies as may be permissible in law, in case petitioner is aggrieved by any further order passed by the Proper Officer.

9. It is clarified that this Court has neither considered nor commented upon the merits of case of either party.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 2, 2024
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