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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4710/2024**

METALAX INDUSTRIESPetitioner
Through: Mr. Udit Sharma, Adv.

versus

GST OFFICER WARD 66 & ORS.Respondents
Through: Mr. Harpreet Singh, SSC, CBIC with
Ms. Suhani Mathur and Mr. Jai Ahuja,
Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE DHARMESH SHARMA

ORDER
% **23.05.2025**

REVIEW PET. 50/2025 SEEKING REVIEW OF THE ORDER DATED
26/11/2024 & CM APPL. 6052/2025 EXEM.

1. This hearing has been done through hybrid mode.
2. This is a review petition filed on behalf of the Respondent No. 2- Additional Director, Directorate General Goods & Service Tax Intelligence, Gurugram Zonal Unit seeking review of the order dated 26th November, 2024 (*hereinafter, the 'impugned order'*) passed in **W.P.(C) 4710/2024**.
3. Vide the impugned order, the Court *inter alia* quashed the orders dated 29th December, 2023 in **W.P. (C) 4710/2024** as also the order dated 30th April, 2024 in **W.P. (C) 6915/2024**.
4. The grounds taken by the Applicant in this petition is that the Show Cause Notice dated 31st August, 2022 pertaining to the Financial Year 2017-18 in **W.P. (C) 4710/2024** and Financial Year 2018-19 in **W.P. (C) 6915/2024**



has also been inadvertently quashed by the Court along with the impugned order.

5. The relevant portion of the impugned order reads as under:

“5. Consequently, and in view of the above, we allow the present writ petitions and quash the impugned orders dated 29 December 2023 [W.P.(C) 4710/2024] and 30 April 2024 [W.P.(C) 6915/2024] as well as the impugned SCN dated 31 August 2022 issued for F.Y. 2017-18 [W.P.(C) 4710/2024] and F.Y. 2018-19 [W.P.(C) 6915/2024].”

6. It is clarified that the SCNs are not quashed and the proceedings in the Show Cause Notice dated 31st August, 2022, issued by the DDGI, Gurugram Zonal Unit shall continue.

7. Ordered accordingly. The Review Petition is disposed of in these terms along with all pending applications.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

MAY 23, 2025

‘acm’/rks