$~48

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

% Date of decision: 10.04.2024

\+ W.P.(C) 5269/2024& CM APPLs. 21570-71/2024

M/S SLG TRADING CO (THROUGH ITS PROPRIETOR SALMAN) .... Petitioner

versus

SALES TAX OFFICER CLASS II/ AVATO ..... Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. R.P. Singh, Advocate.
For the Respondents: Appearance not given.

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

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks quashing of show cause notice dated 24.11.2023, whereby the GST registration of the petitioner is proposed to be cancelled.

2. Learned counsel for petitioner submits that proposed ground of cancellation is that the petitioner does not exist at the said premises. He submits that petitioner was earlier functioning from a different address and subsequently acquired the said premises on rent and shifted his business. He submits that when the officer visited the premises, petitioner was not found available and in his reply, he

requested the said officer to revisit the premises.

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

4. Learned counsel for respondent submits that show cause notice is still pending adjudication and the petitioner was not found functioning at the subject premises. He further concedes that no notice was issued prior to visit and it was a surprise visit.

5. In view of the fact that show cause notice is pending consideration before the proper officer, we dispose of the present petition directing the proper officer to adjudicate the show cause notice within 30 days after giving an opportunity of personal hearing to the petitioner. The proper officer shall also conduct a fresh visit to the said premises to ascertain the existence of petitioner at the said premises prior to passing a final order.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 10, 2024/*vp*