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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 5618/2024 & CM. APPLS. 23195-96/2024

SNB MINERALS PRIVATE LIMITED

..... Petitioner

Through: Mr. Lalitendra Gulani, Advocate
(Through VC)

versus

THE COMMISSIONER OF CENTRAL TAX & ANR...Respondent

Through: Mr. R. Ramachandran, Senior
Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

23.04.2024

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1. Petitioner impugns Show Cause Notice dated 10.07.2023. Learned counsel for petitioner submits that the Show Cause Notice does not give details as to why the proposed demands are sought to be raised against the petitioner.

2. Learned counsel for respondent refers to a record of personal hearing dated 22.02.2024 on the said Show Cause Notice, wherein the proper officer had informed the petitioner as to the reason why the demand was being raised and then called upon the petitioner to submit their reply. However, as per his instructions, no reply till date has been filed.

3. Learned counsel for respondent submits that remedy of the petitioner would be to assail the order on the Show Cause Notice, if aggrieved therefrom.

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4. In view of the above, learned counsel for petitioner seeks leave to withdraw the petition, reserving the right of the petitioner to take such remedy as may be available in law in case petitioner is aggrieved by an order passed on the Show Cause Notice. He, however, prays that two weeks' time be granted to file a response to the Show Cause Notice.

5. In view of the above, petition is dismissed as withdrawn. Petitioner is granted two weeks' time to file a reply to the Show Cause Notice. On such a reply being filed, the proper officer shall adjudicate the Show Cause Notice in accordance with law after giving an opportunity of personal hearing to the petitioner.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 23, 2024/NA