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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 8087/2024 CM APPL. 33305/2024**
SPAN AIR PRIVATE LIMITED

.....Petitioner

Through: Mr Kabir Dixit, Mr Kushagra Kaul,
Advocates.

versus

**GOVERNMENT OF NCT OF DELHI DEPARTMENT
OF TRADE AND TAXES OFFICE OF THE GST
OFFICER & ANR.**

.....Respondents

Through: Mr.Rajeev Aggarwal, ASC and
Mr.Shubham Goel, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

17.09.2024

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1. The petitioner impugns an order dated 30.04.2024 (hereafter *the impugned order*) passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) for the tax period from April 2018 to March 2019.
2. The impugned order was passed on the last date of the period of limitation for passing such an order.
3. It is apparent that the impugned order is unreasoned and does not consider the reply furnished by the petitioner to the show cause notice dated 03.12.2023 pursuant to which the impugned order has been passed.
4. The learned counsel for the respondents fairly submits that the issue is covered by the previous orders passed by this Court in the batch of matters



[W.P.(C) 10591/2024 *Khemka Aviation Private Limited v. Sales Tax Officer Class II/AVATO Ward 1 & Ors.*] and other connected matters.

5. He submits that the present petition be also disposed by accepting the statement made by the respondents in said petitions.

6. Accordingly, the impugned order is set aside and the matter is remanded to the adjudicating authority to decide afresh after affording the petitioner an opportunity to be heard. The adjudicating authority shall pass an appropriate order as expeditiously as possible and in any event within six months from date.

7. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 17, 2024

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[Click here to check corrigendum, if any](#)