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

\+ W.P.(C) 8925/2024 & CM APPL. 36410/2024 (Interim Relief)

DRJ PETROCHEM PVT. LTD. .....Petitioner

Through: Mr. Priyadarshi Manish, Ms. Anjali Jha Manish & Ms. Muskan Saxena, Advs.

versus

SALES TAX OFFICER CLASS-II/AVATO, DEPARTMENT OF TRADE AND TAXES .....Respondent

Through: Mr. Avishkar Singhvi, ASC with Mr. Shubham Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **25.10.2024**

1. The writ petitioner has challenged the issuance of the Show Cause Notice ["**SCN**"] under Section 73 of the Central Goods & Services Tax Act, 2017 by the State Goods & Services Tax authority.

2. The principal ground on which the initiation of proceedings is assailed is in view of the same tax period presently forming subject matter of investigation and adjudication in terms of a SCN which has been issued by the Directorate General of GST Investigation ["**DGGI**"], Chandigarh.

3. In light of the decision handed down by the Court in **DLF Home Developers Limited vs Sales Tax Officer Class II, AVATO, Govt. of NCT of Delhi & Anr.** [WP(C) 11037/2024 dated 26 September 2024], Mr. Singhvi, learned counsel appearing for the respondent states that awaiting and subject to the outcome of the

proceedings as drawn by the DGGI, no further steps are proposed to be taken by the respondent pursuant to the SCN which stands impugned in the writ petition. The statement so made is recorded and accepted.

4. The writ petition stands disposed of in the aforesaid terms.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 25, 2024/kk