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

\+ W.P.(C) 12673/2023 & CM APPLs. 49952/2023, 9008-09/2024

M/S ENGINEERS INDIA LIMITED ..... Petitioner

Through: Mr. Karan Sachdev, Mr. Kunal Kapoor, Mr. Yatharth Tripathi, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Rajeev Aggarwal, ASC for R-2 and 3.

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

ORDER

% **14.02.2024**

1. Petitioner inter alia seeks quashing of notice dated 24.08.2023, whereby a special audit has been directed to be conducted against the petitioner in terms of Section 63 of the Central Goods and Services Tax Act, 2017 ["CGST"].

2. Learned counsel for respondents submits that challenge to the direction of special audit has become infructuous for the reason that audit has already been conducted and report submitted and pursuant thereto, a show cause notice under Section 73 of CGST has been issued to the petitioner.

3. Learned counsel for the petitioner seeks leave to withdraw the petition with liberty to take appropriate proceedings in accordance with law, while reserving the right of the petitioner to impugn the validity of audit as also the constitutional validity of Section 66 of the CGST and validity of show cause notice issued consequent to the audit.

4. In view of the above, petition is dismissed as withdrawn.

5. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 14, 2024/*vp*