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

+ **W.P.(C) 9367/2024 & CM No.38502/2024**

M/S RAMADA ENGINEERING INDUSTRYPetitioner

Through: Mr. A.K. Maggu, Mr. Vikas Sareen,
Mrs. Maninder Kaur & Mrs. O. Maggu,
Advs.

Versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Badar Mahmood, Adv. for R-1.
Ms. Sonu Bhatnagar, Ms. Nistha Mittal,
Ms. Apurva Singh, Advs. for R-2.
Mr. Rajeev Aggarwal & Mr. Shubham
Goel, Advs. for R-3.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **11.07.2024**

CM No.38503/2024 (for exemption)

1. Exemption is allowed, subject to all just exception.
2. The application is disposed of.

W.P.(C) No.9367/2024

3. The petitioner has filed the present petition, *inter alia*, impugning a Show Cause Notice dated 23.09.2023 (hereafter *the impugned SCN*) issued under Section 73 of the Central Goods & Services Tax Act, 2017 (hereafter *CGST Act*) and State Goods & Services Tax Act, 2017 (hereafter *SGST Act*) and the Rules made thereunder. The petitioner also impugns the order dated 29.12.2023 (hereafter *the impugned order*) passed pursuant to the aforementioned impugned SCN.
4. The principal contention advanced by the petitioner is that the impugned SCN as well as the impugned order have been issued by an authority which did



not have the jurisdiction to issue the same. It is contended that the value of the demand exceeds the pecuniary limits of the proper officer that had issued the impugned SCN and the impugned order. In addition, it is submitted that neither the impugned SCN nor the impugned order are signed.

5. Apart from the above, the petitioner also challenges the merits of the said decision to raise the demand.

6. Mr. Aggarwal, learned counsel appearing for respondent no.3 submits that the impugned SCN and the impugned order mention a reference number, which cannot be generated without the proper officer affixing his signatures on the impugned SCN and the impugned order. He submits that although the portal does not reflect that the impugned SCN and the impugned order are signed but in fact the same have been digitally signed as is evident from the fact that the impugned SCN and the impugned order bear reference numbers.

7. He also submits that the petitioner has filed an appeal against the impugned order and it is open for the petitioner to raise all contentions before the appellate authority.

8. Undisputedly, the petitioner has an equally efficacious remedy and has in fact availed the same. Thus, we do not consider it apposite to entertain this petition. It is expected that the Appellate Authority shall consider all contentions including those as raised in the present petition, and take an informed decision.

9. The petition is disposed of with the aforesaid observations. Pending application is also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 11, 2024

‘gsr’

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