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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9422/2024**

SONALI BIKRAM BAKSHI AND ANR.

.....Petitioners

Through: Mr. Dhruv Gautam and Mr. Tushar
Tyagi, Advs.

versus

**THE COMMISSIONER CENTRAL TAX CGST DELHI WEST AND
ANR.**

.....Respondents

Through:

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

11.07.2024

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CM APPL.38640/2024 (Exemption)

1. Exemption is allowed, subject to just exceptions.
2. The application stands disposed of.

CM APPL.38641/2024 (for directions)

3. The petitioner has filed the present petition *inter-alia* praying as under:

“a) Call for the records in relation to the Pineview Technology Private Limited maintained by the Respondent No. 1 in respect of GSTIN No.07 AAICP6967G I ZX from October 2023 till date;

b) Pass an order I direction I Writ quashing the Impugned Sealing Order dated 09 July 2024 (Annexure P - 1) passed by the Respondent No. 1 under Section 67 (4) of the COST Act, 2017 along with the Panchnama dated 09 July 2024 (Annexure P - 2);

c) As a consequential relief, pass an order I direction I writ directing the Respondent No. 1 to de-seal the Petitioners' Flat, bearing address A-34, Panchvati Apartments, Near F - Block, Vikaspuri, Delhi”

4. Learned counsel for the petitioner states that after the present petition was filed, the premises in question have been de-sealed and therefore the prayers impugning the sealing order dated 09.07.2024 have been rendered



infructuous.

5. He, however, states that the respondent no.1 would be liable to compensate the petitioner for its illegal actions. It is not considered apposite to consider this prayer in this petition; we leave it open to the petitioners to pursue other remedies in this regard, if so advised.

6. The petition is disposed of in the above terms.

7. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 11, 2024/cl