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

+ W.P.(C) 9427/2024 and CM APPL.38666/2024

CYBER MEDIA RESEARCH AND SERVICES LIMITED

.....Petitioner

Through: Mr. Yogendra Alda, Mr. Agrim Arora, Mr. Kunal Kapoor, Mr. Sumit Khadaria and Mr. Yatharth Tripathi, Advs.

versus

GOODS AND SERVICE TAX OFFICER (GSTO), WARD 96 & ANR.

.....Respondents

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

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

23.07.2024

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1. The petitioner has filed the present petition impugning the orders dated 26.04.2024, passed under Section 73 of the Delhi Goods and Services Tax Act, 2017 (DGST Act, 2017)/Central Goods and Services Tax Act, 2017 (CGST Act, 2017).
2. It is apparent that the impugned orders have been framed by cobbling together certain passages, which are common to several orders. Further, it appears that the adjudicating authority has not examined the reply filed by the petitioner to the Show Cause Notice (SCN) pursuant to which, the impugned orders have been passed.
3. This court, on 11.07.2024 had noticed that several orders are being passed by the Adjudicating Authority, which do not address the issues



involved, and are verbatim reproduction of the same passages. The palpable non-application of mind is apparent from the fact that the Adjudicating Authority has not even changed the font of those passages to be in conformity with the font used in the rest of the order.

4. Mr. Aggarwal, learned counsel appearing for the respondent had sought time to take instructions. Today, he submits that the concerned authorities are examining this aspect and do intend to sensitize the Adjudicating Authorities the requirement to address the issues involved, and as to the application of mind expected of them.

5. He states that insofar as this petition is considered, the matter can be remanded to the Adjudicating Authority for considering afresh.

6. In view of the above, the impugned orders are set aside and the matter is remanded to the Adjudicating Authority for considering afresh. The Adjudicating Authority shall take an informed decision after affording the petitioner an opportunity of hearing.

7. The present petition stands disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 23, 2024/cl