2024:DHC:5111-DB

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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 20.05.2024

\+ W.P.(C) 14797/2021

RAJESH GARG ..... Petitioner

versus

COMMISSIONER (STATE TAX) & ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Pankhuri Shrivastava and Mr. Atreya GC, Advocates

For the Respondents: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar and Ms. Shaguftha Badhwar, Advocates

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

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns Show Cause Notice dated 18.03.2021 issued to the petitioner under Section 74 of the Central Goods and Services Tax Act, 2017.

2. Petitioner is also aggrieved by the summary of orders (GST DRC-07) bearing reference Nos: ZD070921005247K, ZD0709210052481, ZD0709210052490 & ZD070921005266K, all dated 07.09.2021 covering the period 2017- March 2018, April 2018-March 2019, April 2019-March 2020 and April 2020-March 2021.

3. Learned counsel for the petitioner submits that an order dated 18.03.2021 was appended to the Show Cause Notice which merely states that a Show Cause Notice under DRC-01 was being issued and thereafter there is no further adjudication of the Show Cause Notice after the reply was filed and the impugned four GST DRC-07 all dated 07.09.2021 have been issued creating demands against the petitioner.

4. Learned counsel of for the respondent concedes that order dated 18.03.2021 which is appended to the Show Cause Notice DRC-01 is not a final adjudication order but it is a formation of opinion of the concerned Proper Officer for issuance of DRC-01. He submits that as per his instructions record does not reveal that there is any other independent adjudicatory order after the reply was filed by the petitioner.

5. In view of the above statement, impugned orders (DRC-07) all dated 07.09.2021 are set aside. The Proper Officer is directed to re-adjudicate the Show Cause Notice after taking into consideration the reply filed by the petitioner and also giving an opportunity of personal

hearing to the petitioner. The Show Cause Notice be disposed of within the period prescribed by Section 75(3) of the Act.

6. The petition is disposed of in the above terms. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

MAY 20, 2024/'*rs*' **RAVINDER DUDEJA, J**