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

\+ W.P.(C) 9567/2024 and CM APPL.39245/2024 (Stay)

M/S M.P. ELECTRICALS .....Petitioner

Through: Mr. Pulkit Verma, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 63 & ORS. .....Respondents

Through: Mr. Jawahar Raja, ASC for R-1 and 4.
Mr. Ramkumar and Mr. Sushil Kumar, Advs. for R-2.
Mr. Anurag Ojha, Sr. SC along with Mr. Subham Kumar and Mr. Kumar Abhishek, Advs. for R-3.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% 18.07.2024

1. The petitioner has filed the present petition impugning an order dated 27.04.2024, passed by the respondent no.1, under Section 73 of the Central Goods and Services Tax Act, 2017 (**CGST Act, 2017**) / Delhi Goods and Services Tax Act, 2017 (**DGST Act, 2017**), raising an aggregate demand of Rs.6,21,272/- on account of tax, interest and penalty.

2. At the outset, learned counsel appearing for the respondents states that he has instructions to concede to the prayer for setting aside the impugned order dated 27.04.2024, since a rectification order dated 16.07.2024 has been passed, whereby the demand has been reduced to NIL.

3. Learned counsel for respondent nos.1 and 4 has also handed over a

copy of the said rectification order which is taken on record. Consequent to the said rectification order, the impugned order does not survive.

4. In view of the above, the petition is disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 18, 2024/cl