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

\+ W.P.(C) 9670/2024

M/S GULSHAN ENTERPRISES THROUGH PROPRIETOR (SH. GULSHAN KUMAR) .....Petitioner

Through: Ms. Priyanka Goel, Adv.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 101 ZONE 9, DELHI .....Respondent

Through: Mr. Udit Malik, ASC (Civil) and Mr. Vishal Chanda, Adv. for R-1.

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 *inter-alia* praying as under:

> "*a) issue a writ of certiorari, mandamus or any other appropriate writ or direction to reinstate the GST registration of the Petitioner in the interest of Justice.*
> *b) issue a writ of certiorari or any other appropriate writ or direction to provide the copy of all relied upon documents (E-way Bill Number, Date of E-way Bill, Document No., Document Date, GSTN of recipient of goods, Taxable value, GST breakup value) related to the show cause dated 17/05/2024 issued by Respondent in the interest of Justice.*
> *c) Issue any other writ, order or direction which this Hon'ble Court may deem fit and proper in the aforesaid facts and circumstances of the case.*"

2. Learned counsel for the petitioner submits that the petitioner has received a Show Cause Notice dated 17.05.2024 (hereafter '**SCN**') 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**) in

respect of the tax period April, 2019 to March, 2020.

3. It is alleged in the SCN that the outward supply turnover, as reflected in GSTR-01 is greater than the outward supply turnover in GSTR-38. It is also alleged that E-way Bill turnover of outward supplies is still greater than the turnover reflected in GSTR-01.

4. Accordingly, the respondent proposed to raise a demand of Rs.14,77,767/- on account of integrated goods and services tax and in addition, also proposed to levy interest and penalty.

5. The SCN also indicates that the said demand is in respect of transactions effected in the month of December, 2019.

6. The learned counsel for the petitioner submits that the petitioner's GST registration has been suspended and, therefore, the petitioner is unable to access the GST portal. The petitioner's problem is further compounded as its Consultant who was engaged to file its returns is also not available. The petitioner claims that he does not have necessary records to address the allegations in the SCN and requests that the copies of the returns and the E-way Bills, which are available with the department be furnished to the petitioner. In addition, the petitioner also requests that the copy of the notice/order whereby the petitioner's GST registration was suspended, be also provided to the petitioner.

7. Learned counsel appearing for the respondent has no objection to these requests.

8. In view of the above, the respondent is directed to supply all documents which the respondent seeks to rely upon in support of the abovementioned SCN dated 17.05.2024, within a period of two week from date.

9. The petitioner shall be at liberty to file reply to the said SCN within a period of two weeks thereafter.

10. The concerned authorities shall adjudicate the SCN after affording the petitioner an opportunity of hearing.

11. The petition stands disposed of in the aforesaid directions.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 18, 2024/cl