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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10024/2024 and CM APPLs.41018/2024, 41019/2024**
SOMANY CERAMICS LIMITEDPetitioner

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

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Manish Rohilla, Sr. Panel Counsel for R-1/UOI.
Mr. Avishkar Singhvi, ASC along with Mr. Vivek Kr. Singh, Mr. Naved Ahmed and Mr. Shubham Kumar, Advs. for R-2, 3 and 4.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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23.07.2024

1. The petitioner has filed the present petition impugning the order dated 27.04.2024, passed by the Proper Officer, 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) for the tax period April, 2018 to March, 2019.
2. Concededly, the petitioner has an efficacious remedy of a statutory appeal under Section 107 of the CGST Act, 2017/DGST Act, 2017. Therefore, we do not consider it apposite to entertain the present petition.
3. It is the petitioner's case that the petitioner's reply has been rejected as it was allegedly not supported by relevant documents and unable to



address the issues. However, no documents were called for from the petitioner.

4. In view of the above, we clarify that it would be open for the petitioner to furnish all documents that it considers relevant, for addressing the case set up against it.

5. Needless to state, if the said documents are filed before the Appellate Authority, the Appellate Authority shall consider the same, notwithstanding that the same were not placed before the Adjudicating Officer.

6. The petition is disposed of with the aforesaid observations, leaving it open for the petitioner to avail its appellate remedies.

7. In the event that the petitioner files its appeal within a period of two weeks from date, the same would be considered by the Appellate Authority uninfluenced by the question of delay.

8. The present petition is disposed of with the aforesaid observations.

9. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 23, 2024/cl