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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 10164/2024

M/S. DINODIA FASHIONS THROUGH ITS
PROP. SH. AMIT KUMAR GUPTA

.....Petitioner

Through: Mr Vineet Bhatia and Mr Bipin
Punia, Advocates.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr Kushagra Kumar, SPC for UOI.
Mr.Udit Malik, ASC and Mr.Vishal
Chanda, Advocate for GNCTD.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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02.09.2024

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 20.04.2024 (hereafter *the impugned order*) passed under Section 73 of the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) for the financial year 2018-19. It is the petitioner's case that the impugned order is liable to be set aside as it is unreasoned. It is apparent that the adjudicating authority has not considered the response of the petitioner.
2. The learned counsel appearing on behalf of the respondent fairly states, on instructions, that the impugned order be set aside and the matter be remanded to the adjudicating authority for consideration afresh.
3. In view of the above, the impugned order is set aside. The matter is remanded to the adjudicating authority. The adjudicating authority shall consider the matter afresh and pass an appropriate order in accordance with



law after affording an opportunity of being heard to the petitioner.

4. We request the adjudicating authority to complete the proceedings as expeditiously as possible and preferably within a period of six months from date.

5. It is clarified that all rights and contentions of the parties are reserved.

6. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 02, 2024

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Click here to check corrigendum, if any