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

\+ W.P.(C) 11140/2024 CM APPL. 46036/2024 CM APPL. 46037/2024(Exemption)

SABYASACHI CALCUTTA LLP .....Petitioner

Through: Mr. Rajeev Kumar Agarwal and Mr. R. Satish Kumar, Advs.

versus

ASSISTANT COMMISSIONER, WARD 206, ZONE 11,DELHI AND ORS .....Respondents

Through: Mr. Karn Bhardwaj, ASC, GNCTD along with Mr. Shuham Singh, Mr. Rajat Gaba and Mr. Saurabh Dahiya, Advs.

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

O R D E R

% **12.08.2024**

1. Issue notice.

2. Learned counsel for the respondents accepts notice.

3. The petitioner has filed the present petition impugning an order dated 20.04.2024, passed under Section 73 of the Central Goods and Services Tax Act, 2017 (*CGST Act*)/Delhi Goods and Services Tax Act, 2017 (*DGST Act*) for the tax period April, 2018 to March, 2019.

4. The impugned order confirms the demand of ₹10,23,20,333/- (inclusive of interest and penalty).

5. The impugned order was passed pursuant to the Show Cause Notice (hereafter *SCN*) dated 09.12.2023. The petitioner had responded to the said SCN by filing replies dated 19.01.2024 and 22.01.2024. Thereafter the petitioner was also afforded an opportunity to be heard.

6. Concededly, respondent no.2, who has passed the impugned order, had not heard the petitioner. The hearing was held before another officer.

7. In view of the above, it is the petitioner's contention that the impugned order has been passed without hearing the petitioner.

8. The aforesaid contention is merited. The impugned order is accordingly set aside and the matter is remanded to the adjudicating authority to consider afresh, after affording the petitioner an opportunity of hearing.

9. The petition is allowed in the aforesaid terms.

10. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 12, 2024/cl