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

+ **W.P.(C) 11587/2024 & CM APPL. 48170/2024**

ZAK ADVISORS PRIVATE LIMITEDPetitioner

Through: Mr. Sparsh Bhargava, Ms.
Ishita Farsaiya and Ms.
Vanshika Taneja, Advs.

versus

SALES TAX OFFICER, NEW DELHIRespondent

Through: Mr. Udit Malik, ASC (Civil)
(GNCTD)

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

04.10.2024

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1. The writ petitioner is aggrieved by the order dated 7 December 2023 in terms of which a tax demand for the period July 2017 to March 2018 has come to be framed by the respondent.
2. The aforesaid demand was preceded by the issuance of a Show Cause Notice ["SCN"] dated 18 September 2023. As we peruse the said SCN, it is ex-facie apparent that it fails to ascribe or recite any reason basis which the proposed demand was created. The final order suffers from an identical absence of any reasoning being proffered in support of the demand which ultimately came to be raised.
3. Although Mr. Malik, learned counsel appearing for the respondent draws our attention to the communication dated 31 August 2023 and which according to learned counsel had preceded the issuance of the SCN, we find ourselves unable to sustain the passing of the final order in light of what stands recorded hereinabove.



4. We, consequently, allow the present writ petition and quash the impugned order dated 7 December 2023.

5. We, however, accord liberty to the respondent to draw proceedings afresh and in accordance with law. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 4, 2024/ns