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

\+ W.P.(C) 12198/2024 CM APPL. 50749/2024

MEDICAMEN BIOTECH LIMITED .....Petitioner

Through: Mr. Preetam Singh, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 89 & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Adv.

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

O R D E R

% **02.09.2024**

1. Issue notice.

2. The learned counsel for the respondents accepts notice.

3. The petitioner has filed the present petition impugning an order dated 29.12.2023, passed under Section 73 of the Central Goods and Services Tax Act, 2017 (CGST Act)/Delhi Goods and Services Tax Act, 2017 (DGST Act).

4. Learned counsel for the parties state that the controversy involved in the present petition is identical to the controversy involved in the batch of matters [W.P.(C) 10869/2024 & connected matters] disposed of by this court, in terms of order dated 30.08.2024. The learned counsel submits that the impugned order be set aside and the matter be remanded to the adjudicating authority to consider afresh.

5. In view of the above, the present petition is allowed and the impugned order is set aside. The matter is remanded to the adjudicating authority to decide the same within a period of six months from date in accordance with

law and in terms of the statement made by the learned counsel for the respondents, as recorded in the order dated 30.08.2024 passed in W.P.(C) 10869/2024 & connected matters.

6. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 02, 2024/cl