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

\+ W.P.(C) 12319/2024

AJAY SOMANI .....Petitioner

Through: Mr. Vishnu Langawat and Mr. Vishal Bhatnagar, Advs.

versus

DEPARTMENT OF TRADE AND TAXES & ORS......Respondents

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Mr. Mayank Kamra, Advs.
Mr. Brijesh Yadav, SPC along with Ms. Nikita and Mr. Sandeep Yadav, Advs. for R-3/UOI.

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

O R D E R

% **04.09.2024**

1. Issue notice.

2. The learned counsel accepts notice on behalf of the respondents.

3. The petitioner has filed the present petition *inter-alia* impugning an order dated 23.12.2023 (hereafter *the impugned order*), passed by the adjudicating authority under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *CGST Act*)/Delhi Goods and Services Tax Act, 2017 (hereafter *DGST Act*). In terms of the impugned order, a demand of Rs.12,58,080.60 has been raised including interest and penalty in respect of financial year 2017-2018. The impugned order was passed pursuant to a Show Cause Notice dated 24.09.2023 (hereafter *the SCN*).

4. It was the petitioner's case that his GST registration was cancelled pursuant to his application dated 07.10.2022. The petitioner was not carrying

on his business and therefore had no occasion to examine the GST portal. The petitioner also submits that the SCN was not issued by any other mode and therefore, he did not receive the same.

5. In the given circumstances, we consider it apposite to set aside the impugned order and grant another opportunity to the petitioner to respond to the SCN.

6. The petitioner may file his response to the SCN along with all the documents relied upon, within a period of two weeks from date.

7. In the event the petitioner does so, we request the adjudicating authority to consider the same and pass an appropriate order as expeditiously as possible.

8. The petition stands disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 04, 2024/cl