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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 12990/2024 & CM APPL. 54115-116/2024

TELECARE NETWORK INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Arif Ahmed Khan, Mr Amit Sharma, Mr Afroz Ahmed Mr Manoj Awasthi, and Ms Saima Khan, Advocates.

versus

COMMISSIONER OF DELHI GST & ORS. .....Respondents

Through: Mr.Rajeev Aggarwal, ASC and Mr.Shubham Goel, Advocate for R1 and R2.
Mr Harpreet Singh, SSC, Ms Suhani Mathur, and Mr Jatin Kumar Gaur, Advocates for R3.

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

O R D E R

% 17.09.2024

1. Issue notice. The learned counsel for the respondents accepts notice.

2. The petitioner impugns an order dated 31.12.2023 (hereafter *the impugned order*) passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) for the tax period from July 2017 to March 2018.

3. The impugned order was passed on the last date of the period of limitation for passing such an order.

4. It is apparent that the impugned order is unreasoned and does not consider the reply furnished by the petitioner to the show cause notice dated

28.09.2023 pursuant to which the impugned order has been passed.

5. The learned counsel for the respondents fairly submits that the issue is covered by the previous orders passed by this Court in the batch of matters [W.P.(C) 10591/2024 ***Khemka Aviation Private Limited v. Sales Tax Officer Class II/AVATO Ward 1 & Ors.]*** and other connected matters.

6. He submits that the present petition be also disposed by accepting the statement made by the respondents in said petitions.

7. Accordingly, the impugned order is set aside and the matter is remanded to the adjudicating authority to decide afresh after affording the petitioner an opportunity to be heard. The adjudicating authority shall pass an appropriate order as expeditiously as possible and in any event within six months from date.

8. The petition is disposed of in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 17, 2024

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Click here to check corrigendum, if any