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

\+ W.P.(C) 13024/2024 CM APPL. 54356/2024 CM APPL. 54357/2024

SHADE CAPITAL PRIVATE LIMITED .....Petitioner

Through: Mr. Arif Ahmed Khan, Mr. Amit Sharma, Ms. Saira Tagme, Mr. Afroz Amhed Khan and Mr. Manoj Awasthi, Advs.

versus

COMMISSIONER DELHI GST & ANR. .....Respondents

Through: Mr. Avishkar Singhvi, Advocate along with Mr. Naved Ahmad, Mr. Vivek Kumar Singh and Mr. Shubham Kumar, Advocates for GNCTD.

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

O R D E R

% 17.09.2024

1. Issue notice.

2. Learned counsel for the respondents accepts notice.

3. The petitioner has filed the present petition impugning an order dated 15.12.2023, passed under Section 73 of the Central Goods and Services Tax Act, 2017 (*CGST Act*)/Delhi Goods and Services Tax Act, 2017 (*DGST Act*). The petitioner submits that the said impugned order is unreasoned as it fails to consider the reply filed by the petitioner.

4. Learned counsel appearing for the respondents, on advance notice, submits, on instructions, that the impugned order dated 15.12.2023 may be set aside and the matter be remanded to the concerned officer for a decision afresh.

5. In view of the above, the impugned order dated 15.12.2023 is set aside and the matter is remanded to the adjudicating authority to consider afresh after affording the petitioner an opportunity to be heard. The concerned adjudicating authority shall pass a fresh order as expeditiously as possible, preferably within a period of six months from date.

6. The petition is disposed of in the aforesaid terms.

7. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 17, 2024/cl