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

\+ W.P.(C) 13855/2024

M/S. VALLABH TEXTILES THROUGH ITS AUTHORIZED REPRESENTATIVE .....Petitioner

Through: Mr. Vivek Sarin, Mr. Dibra Prashant Singh and Mr. Satish C. Kaushik, Advs.

versus

ADDITIONAL / JOINT COMMISSIONER, CGST DELHI EAST COMMISSIONERATE AND ORS. .....Respondents

Through: Mr. Anurag Ojha, Sr. SC with Mr. Subham Kumar, Mr. Kumar Abhishek, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **03.10.2024**

CM APPL. 58006/2024 (Exemption)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 13855/2024 & CM APPL. 58005/2024 (Directions)

1. The instant writ petition seeks to assail the validity of a Show Cause Notice [“**SCN**”] dated 29 May 2024 and which raises issues pertaining to Financial Years [“**FYs**”] 2017-18 to 2021-22.

2. The principal ground of challenge which was addressed before us was with respect to the action of the respondents who have proceeded to issue a consolidated notice for the aforesaid period.

3. On an ex-facie perusal of Section 74 of the Central Goods & Services Tax Act, 2017 [“**CGST**”]/Delhi Goods & Services Tax Act,

2017 [“**DGST**”], we find ourselves unable to sustain that challenge in the absence of any prohibition that may have been statutorily engrafted in this respect. That in any case would not constitute a jurisdictional challenge warranting the writ petition being entertained against a SCN.

4. Insofar as FY 2017-18 is concerned, it was the submission of learned counsel for the writ petitioner that the same would not sustain bearing in mind the provisions contained in Section 74(10) of the CGST Act, 2017/DGST Act, 2017. Insofar as that question is concerned, we leave it open to the writ petitioner to initiate appropriate proceedings independently.

5. Bearing in mind the well settled principles which govern situations and contingencies in which a SCN challenge may be entertained by a Court under Article 226 of the Constitution, we find no ground to entertain the instant writ petition.

6. It shall, subject to the aforesaid observation, stand dismissed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

OCTOBER 3, 2024

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