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

\+ W.P.(C) 14252/2024

INDIAN SPINAL INJURIES CENTRE .....Petitioner

Through: Mr. Vivek Sharma & Ms. Saumya Mehrotra, Advocates.

versus

ASSISTANT COMMISSIONER (DGST) .....Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Advocate.

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

<u>O R D E R</u>

% **25.10.2024**

<u>CM APPL. 59713/2024 (Exemption)</u>

Allowed, subject to all just exceptions.

This application stands disposed of.

<u>W.P.(C) 14252/2024 & CM APPL. 59712/2024 (Interim Stay)</u>

1. The writ petitioner is aggrieved by the final order dated 16 August 2024, purported to have been passed in exercise of powers conferred by Section 73(9) of the **Central Goods and Services Tax Act, 2017**[1]. In terms of the aforesaid, the respondent has proceeded to finalize the **Show Cause Notice**[2] which was issued on 29 May 2024.

2. Admittedly, the petitioner had filed its response to that notice. During the course of the proceedings which were drawn by the Assistant Commissioner, the petitioner had made a request for

[1] Act
[2] SCN

adjournment on 03 July 2024. In the impugned order the Assistant Commissioner has merely observed that sufficient cause had not been shown even though the petitioner had sought adjournment on 03 July and 05 August 2024 and thus, had not appeared for a personal hearing before the authorities.

3. While there is some contestation with respect to the participation of the petitioner in the hearings that ensued and on the different dates which were fixed by the Assistant Commissioner, for the purposes of the present writ petition, we find it unnecessary to delve into those aspects since, and in our considered opinion, the Assistant Commissioner has clearly taken an extremely narrow and pedantic view while refusing to accede to the prayer for adjournment. The authority has failed to assign any reason in support of its conclusion that the request for adjournment was unmerited.

4. In light of the tentative conclusions noted above, Mr. Aggarwal learned counsel appearing for the respondent, submitted that the ends of justice may merit the matter being remitted to the Assistant Commissioner for deciding the proceedings afresh bearing in mind the reply which was submitted by the writ petitioner.

5. We, accordingly, allow the instant writ petition and quash the impugned order dated 16 August 2024. The proceedings shall stand revived before the Assistant Commissioner who shall proceed to take a final view in the matter bearing in mind the petitioner's reply dated 03 July 2024. The Assistant Commissioner would also be obliged to accord an opportunity of hearing to the writ petitioner.

6. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 25, 2024/ib