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

\+ W.P.(C) 14410/2024, CM APPL. 60404/2024 (Stay)

M/S. CREDULITY SOLUTIONS PRIVATE LIMITED
.....Petitioner

Through: Mr. Harish Malhotra, Sr. Adv with Mr. Sumit K. Batra, Mr. Manish Khurana, Ms. Priyanka Jindal and Mr. Siddhant Luthra, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Mr. Avishkar Singhvi, ASC with Mr. Shubham Kumar, Mr. Vivek Kr. Singh and Mr. Naved Ahmed, Advs. for R-1 & R-2 (GNCTD).

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

O R D E R

% **15.10.2024**

CM APPL. 60405/2024 (EXEMPTION FROM FILING CERTIFIED COPIES ETC.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 14410/2024, CM APPL. 60404/2024 (Stay)

1. The writ petitioner is aggrieved by the final order dated 11 July 2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017 [‘**Act**’].

2. The said final order was preceded by a Show Cause Notice [‘**SCN**’] dated 13 May 2024. While responding to the same, the

petitioner had furnished detailed replies dated 13 June 2024 and 26 June 2024 and which stand placed on our record as Annexure P-6. In terms of the aforesaid, it had been duly conveyed to the respondents that all tax liabilities had been duly discharged and that the action based solely on the fact that the registration of the supplier had been cancelled with retrospective effect would not sustain.

3. We however note that while passing the final order which stands impugned before us, none of the contentions which were taken by the writ petitioner have been either noticed or examined.

4. In view of the aforesaid and on our expressing a tentative opinion that the impugned order would be liable to be set aside on this short score alone, Mr. Singh, learned counsel appearing for the respondent submitted that the ends of justice may merit the matter being remitted to the competent authority for adjudication afresh.

5. Accordingly, and for reasons noted hereinabove, we allow the instant writ petition and quash the impugned order dated 11 July 2024.

6. We leave it open to the competent authority to proceed in the matter afresh, bearing in mind the reply which had been submitted by the writ petitioner and after affording it an opportunity of personal hearing.

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

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 15, 2024/RW