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

\+ W.P.(C) 14669/2024

M/S VEER STATIONERY MART

.....Petitioner

Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: Mr. Udit Malik, ASC (Civil) along with Mr. Vishal Chanda, Adv. for GNCTD.

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

O R D E R

% **21.10.2024**

CM APPL. 61623/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 14669/2024

1. The writ petitioner is aggrieved by a failure on the part of the respondent to complete the proceedings which came to be initiated in terms of the Show Cause Notice ["**SCN**"] dated 30 September 2024.

2. That SCN apart from alleging a violation of Rule 21(g) of the Central Goods and Services Tax Rules, 2017 ["**CGST Rules**"] had also placed the registration of the petitioner in abeyance with effect from that date.

3. The petitioner contends that despite submitting a reply as well

as making all deposits of outstanding tax demands and which are also evidenced from the challans which have been placed on our record, the respondents have failed to lift the order of suspension and to restore the registration of the writ petitioner.

4. Bearing in mind the aforesaid, we direct the competent authority to duly examine the case of the petitioner and pass appropriate orders in accordance with law with expedition and preferably within a period of three weeks from today.

5. The writ petition shall stand disposed of on the above terms.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 21, 2024/DR