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

+ **W.P.(C) 14697/2024**

**M/S HD ENTERPRISES**

.....Petitioner

Through: Mr. R.P. Singh, Mr. Aman  
Sinha, Mr. Anant Vijay and Mr.  
Yash Aggarwal, Advocates.

versus

**SALES TAX OFFICER CLASS II/ AVATO** .....Respondent

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

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

% **21.10.2024**

**CM APPL. 61784/2024 (exemption)**

Allowed, subject to all just exceptions.

This application stands disposed of.

**W.P.(C) 14697/2024 & CM APPL. 61783/2024 (interim relief)**

1. The petitioner is aggrieved by the final order of 08 March 2024 pursuant to which the respondent has proceeded to reject its application for revocation of registration under the Central Goods and Services Tax Act, 2017.

2. The aforesaid order was preceded by the issuance of Show Cause Notice ['SCN'] dated 29 January 2024 and which had called upon the petitioner to upload all supporting documents. Admittedly, there was a failure on the part of the writ petitioner to respond to the aforesaid SCN.



3. In view of the aforesaid and while we consequently find no ground to interfere with the final order of 08 March 2024, we are of the opinion that the writ petition would merit disposal on the following terms.

4. The petitioner may, within a period of one week from today, furnish a response to the SCN dated 29 January 2024 and upload all documentation that may be statutorily required to accompany any application made seeking revocation of registration.

5. Subject to compliance with the aforesaid, the competent authority may duly examine the aforesaid application and take an appropriate decision in accordance with law. The order dated 08 March 2024 shall abide by the fresh decision that the respondent shall now take pursuant to the directions issued hereinabove.

6. The respondent may also provide an opportunity of personal hearing to the writ petitioner, if so sought.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**OCTOBER 21, 2024/vp**