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

+ **W.P.(C) 14790/2024**

NEERAJ KUMAR.

....Petitioner

Through: Mr. Bhwesh Bhola, Mr. Sahil Monga, Ms. Sanjana Jamor and Mr. Yash Yadav, Advocates.

versus

COMMISSIONER DEPARTMENT OF TRADE AND TAXES, GOVT. OF NCT OF DELHI AND ANR.

.....Respondents

Through: Mr. Avishkar Singhvi, Mr. Naved Ahmed, Vivek Kumar and Shubham Kumar, Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **22.10.2024**

CM APPL. 62133/2024 (for exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 14790/2024

1. The writ petition has been preferred seeking the following reliefs:-

- “i. Allow the present petition and issue a writ of mandamus or any other appropriate writ, order or direction to the Respondents to restore the GST registration of the Petitioner plying under the trade name of “Shyam Petro Product” bearing GSTIN Registration No. 07EVZPK1241M1ZX after due consideration of the reply to the Show Cause Notice filed by the Petitioner; and
- ii. Pass any other or further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.”



2. We note that the Show Cause Notice [“SCN”] proceedings which have been initiated on 18 September 2024 are yet to be concluded despite the petitioner having already furnished a reply.
3. In view of the aforesaid, we dispose of the writ petition by requiring the respondents to conclude the SCN proceedings with due expedition and preferably within a period of four weeks from today.
4. All rights and contentions of respective sides on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 22, 2024/vp