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

\+ W.P.(C) 15434/2024

SESAME WORKSHOP INITIATIVES (INDIA) PRIVATE LIMITED ....Petitioner

Through: Mr. Priyojeet Chatterjee and Mr. Sandeep, Advocates.

versus

GOVERNMENT OF NCT OF DELHI & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel and Mr. Mayank Kamra, Advocates.

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

ORDER

% **06.11.2024**

CM APPL. 64780/2024 (for exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

CM APPL. 64779/2024 (lengthy synopsis and list of dates)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 15434/2024 & CM APPL. 64778/2024 (stay)

1. The writ petitioner is aggrieved by the final order dated 29 August 2024 passed by the second respondent in purported exercise of powers conferred by Section 73 of the Delhi Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017.

2. The proceedings themselves had commenced consequent to the issuance of a Show Cause Notice ['**SCN**'], which had alleged that the petitioner had failed to correctly declare its tax liability while filing its annual returns.

3. We note from the record that detailed replies were thereafter filed by the writ petitioners on 08 July 2024 and 05 August 2024. However, while passing the final order, all that the authority has chosen to record is that since no payments have been made within thirty days of the issuance of the SCN, the demand was liable to be finalised.

4. As we view the order impugned before us, it is manifest that it fails to either advert to or consider the replies which had been submitted by the writ petitioner. The order is thus rendered unsustainable on this short score alone.

5. Faced with the aforesaid tentative conclusions which were expressed, Mr. Aggarwal, learned counsel appearing for the respondents submitted that rather than the matter being retained on the board of this Court, the ends of justice would merit the impugned final order being set aside subject to rights being reserved for the respondents to adjudicate the SCN proceedings afresh.

6. We accordingly allow the instant writ petition and quash the impugned final order dated 29 August 2024. We leave it open to the respondents to finalise the SCN proceedings afresh bearing in mind the replies submitted by the writ petitioner and the observations appearing hereinabove.

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

8. The respondents shall also accord an opportunity of hearing to the writ petitioner.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

NOVEMBER 6, 2024/*vp*