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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 15524/2024 and CM APPL. 65179/2024 (Interim Relief)

SPARKIN SUNLIT PRIVATE LIMITED THROUGH ITS
DIRECTOR NAKUL BHARDWAJ (2017- 2018)Petitioner
Through: Mr. Rakesh Kumar and Mr.
Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND ANRRespondents
Through: Mr. Udit Malik, Additional
Standing Counsel (Civil) with
Mr. Vishal Chanda and Ms.
Rima Rao, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER
29.11.2024

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

“i) Your Lordship may be pleased to set aside impugned Show Cause Notice dated 27/09/2023 (**Annexure P-1**) and Demand Order Dated 28/12/2023 (**Annexure P-3**) issued u/s CGST/DGST Act for AY 2017-18 in violation of principle of natural justice and against the provisions of CGST/DGST Act and Rules made thereunder.

ii) Since the petitioner are constrained to approach your lordship by way of this petition only because of acts of Respondent authorities, Your Lordship may be pleased to direct the Respondent authority to pay cost of this litigation to petitioner.

iii) Your Lordship may be pleased to grant any other and further relief that may be deemed fit and proper in the interest of justice in favour of petitioner.”



2. On the last occasion we had called upon the petitioners to file a further affidavit in support of their assertion that they had not been served with a copy of the order dated 28 December 2023. However, and pursuant to the liberty accorded, all that has been averred by the writ petitioner in the additional affidavit, and more particularly para 3 thereof, is as follows:-

“3. That We became aware of the impugned demand order dated 28 December 2023 while preparing the final books of accounts for the financial year 2023-24 in September 2024, when the person examining the books of accounts found the impugned order.”

3. In view of the aforesaid, we find no justification to entertain the writ petition which shall consequently stand dismissed with liberty reserved to the petitioners to adopt appropriate statutory remedies.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 29, 2024

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