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

\+ W.P.(C) 16006/2024 and CM APPL. 67306/2024 (Interim Stay)

OM DUTT GIRDHAR, ...Petitioner

Through: Mr. Nitin Gulati and Ms. Reena Gandhi, Advs.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Ms. Neha Rastogi, Sr. Panel Counsel with Mr. Animesh Rastogi and Mr. Vibhav Singh, Advs. for R-1/UOI.
Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Adv.

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

ORDER

% **28.11.2024**

1. We take note of our order of 19 November 2024 and which captures the principal challenge which stood raised.

2. Mr. Aggarwal, learned counsel representing the respondents, on instructions states that the Show Cause Notice ["**SCN**"] had, in fact, been placed under the 'Additional Notices and Orders' tab.

3. In view of the aforenoted conceded position as well as our judgment in **ACE Cardiopathy Solutions (P) Ltd. vs. Union of India** [2024 SCC OnLine Del 3827] we are of the considered opinion that the final order as passed would not sustain.

4. We, accordingly, allow the instant writ petition and quash the order dated 22 December 2023.

5. This order, however, shall be without prejudice to the right of the respondents to draw proceedings afresh and if permissible in law.

6. The challenge to Notification No.9/2023- Central Tax dated 31 March 2023, issued under Section 168A of the Central Goods & Services Tax Act, 2017 ["**CGST Act**"]/Delhi Goods & Services Tax Act, 2017 ["**DGST Act**"] is kept open to be addressed in appropriate proceedings.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 28, 2024/DR