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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 16073/2024 & CM APPL. 67500/2024 (Stay)**  
**FARKOS DIGITAL PVT LTD** .....Petitioner  
Through: **Mr. Manish Kumar and Mr.**  
**Praveen Kardam, Advs.**

versus

**THE COMMISSIONER DSGST & ANR.** .....Respondents  
Through: **Mr. Rajeev Aggarwal, ASC**  
**with Mr. Mayank Kamra, Adv.**

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

% **ORDER**  
**20.11.2024**

**CM APPL. 67498/2024 (Ex.) & CM APPL. 67499/2024 (Ex.)**

Exemption is allowed, subject to all just exceptions.

The applications are disposed of.

**W.P.(C) 16073/2024 & CM APPL. 67500/2024 (Stay)**

1. The principal grievance of the writ petitioner is a failure on the part of the respondents to finalize the Show Cause Notice ["SCN"] proceedings which had been commenced pursuant to the order of 10 September 2024. In terms of that notice the registration of the petitioner had also come to be placed in suspension. Aggrieved by the same, the writ petitioner has approached this Court.

2. Mr. Aggarwal, learned counsel appearing for the respondents, states that subject to due verification of all facts and contentions on merits being kept open, the SCN proceedings shall be finalized with due expedition and preferably within a period of three weeks from



today. The statement so made is recorded and accepted.

3. The respondents while finalizing the SCN proceedings shall also bear in consideration the reply dated 20 September 2024 which has been furnished by the petitioner. All rights and contentions of respective parties on merits are kept open.

4. The writ petition is disposed of on the aforesaid terms.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**NOVEMBER 20, 2024**

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