$~52

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

\+ W.P.(C) 16372/2024 & CM APPL. 69051/2024 (Interim Relief)

SYNDICATE BANK, PRESENTLY KNOWN AS CANARA BANK .....Petitioner

Through: Mr. Prashanth Shivadass, Mr. Devashish Marwah and Mr. Sampath K.M., Advs.

versus

DEPARTMENT OF TRADE AND TAXES .....Respondent

Through: Mr. Udit Malik, ASC for GNCTD with Mr. Vishal Chanda and Ms. Rima Rao, Advs.

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

**O R D E R**

% **27.11.2024**

**CM APPL. 69052/2024 (Ex.)**

Allowed, subject to all just exceptions.

The application stands disposed of.

**W.P.(C) 16372/2024 & CM APPL. 69051/2024 (Interim Relief)**

1. The writ petitioner has approached this Court aggrieved by the order dated 20 August 2024 passed by the Goods and Services Tax [“**GST**”] Officer concluding proceedings referable to Section 73 of Central Goods and Services Tax Act, 2017.

2. On going through the final order passed, we find that insofar as issue Nos. 1 and 3 are concerned, the GST Officer has observed as follows:-

“**• Under declaration of output tax: • Reconciliation of**

**GSTR-01 with GSTR-09:** The taxpayer in its reply has not addressed/replied the issue under the demand. Hence, the demand of Rs. 11491237 in CGST and SGST each along with interest and penalty is created.

**xxxx xxxx xxxx**

- **Under declaration of Ineligible ITC: ITC:** The taxpayer has given a vague reply without proper reasoning and documents viz invoices etc. therefore demands of Rs. 534477 in the CGST and SGST alongwith interest and penalty is created."

3. As is manifest from the above extracts, the authority has failed to assign or accord any reasoning or even allude to the response which had been submitted pursuant to the Show Cause Notice ["**SCN**"] which was issued. In view of the above, we are of the opinion that the said order, being unreasoned, would not sustain.

4. Faced with our aforenoted tentative conclusion, Mr. Malik, learned counsel for the respondent submitted that rather than the matter being kept pending on the board of this Court, the ends of justice may merit the matter being remanded for consideration of the GST Officer afresh.

5. Accordingly, we allow the instant writ petition and quash the impugned order dated 20 August 2024. It shall be open for the GST Officer to examine and conclude the SCN proceedings afresh and in accordance with law.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**NOVEMBER 27, 2024/gunn**