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

\+ W.P.(C) 1293/2025, CM APPL. 6436/2025-(STAY)

M/S. OUTLINE DESIGN N INTERIORS INDIA PVT. LTD. .....Petitioner

Through: Mr. Akshay Alagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER WARD-96, DGST & ANR. .....Respondent

Through: Mr. KG Gopal Krishnan, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

% 19.02.2025

1. The petitioner is aggrieved by the order dated 16 August 2024 and which pertains to the tax period April 2019 to March 2020.

2. Our attention has been drawn to a final order of assessment referable to Section 73 of the Central Goods And Services Tax Act, 2017 which had come to be framed by the respondents on 21 July 2022 and in terms of which the assessment was completed.

3. Ex facie, it is apparent that the order of 21 July 2022 pertains to the same tax period as the impugned order. It was in the aforesaid backdrop that we had in our last order observed that the respondents could not have possibly framed two separate orders of assessment for the same tax period.

4. Learned counsel appearing for the respondents on instructions states that since the period of April 2019 to March 2020 has already been assessed and stands represented by the order of 21 July 2022, the order of 16 August 2024 may be quashed and set aside subject to the

right of the respondent to pursue such other proceedings that may be permissible in law.

5. Accordingly, and in light of the above, we allow the present petition and quash the order of 16 August 2024. We leave it open to the respondents to institute such other proceedings as may be otherwise permissible in law.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 19, 2025/*neha*