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

\+ W.P.(C) 1862/2025 & CM APPL. 8875/2025-(Stay)

M/S. SNAR HOMES DEVELOPER .....Petitioner

Through: Mr. Akshay Alagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER, WARD-110, ZONE-12, DGST & ANR. .....Respondents

Through: Mr. Abhinav Sharma, Ms. Avsi Malik & Ms. Aakriti Jain, Advs.

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

O R D E R

% **13.02.2025**

1. The petitioner is aggrieved by the final order dated 09 August 2024 purported to have been passed under Section 73 of the Central Goods & Services Tax Act, 2017 ["**CGST Act**"].

2. The proceedings themselves had commenced pursuant to the issuance of a Show Cause Notice ["**SCN**"] on 21 May 2024 and which had required the writ petitioner to furnish a response by 21 June 2024. Admittedly, no reply was filed by the assesee prior to the last date so prescribed.

3. Our attention, however, has been drawn to a subsequent notice/ reminder dated 23 July 2024 in terms of which the Sales Tax Officer itself had extended time for furnishing a reply upto 01 August 2024. It would appear that acting on the said communication the petitioner submitted a detailed reply on 26 July 2024.

4. However, the impugned order has come to be passed on the

basis that no reply had been filed by the writ petitioner. The final order has thus come to be passed without bearing in consideration the reply which had been filed by the writ petitioner. We, consequently, find ourselves unable to sustain the impugned order for the aforesaid reason.

5. We, accordingly, allow the writ petition and quash the impugned order dated 09 August 2024. It shall be open for the Sales Tax Officer to pass a fresh order taking into consideration the reply furnished by the writ petitioner and to take proceedings further in accordance with law.

6. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 13, 2025/kk