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

+ **W.P.(C) 1964/2025**

SANJEEV KUMAR

.....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh
Bhola and Ms. Urvashi
Dhiman, Advs.

versus

**COMMISSIONER, DEPARTMENT OF TRADE AND
TAXES, GOVT. OF NCT OF DELHI**Respondent

Through: Mr. K. G. Gopalakrishnan,
Adv.
Ms. Avni Singla, Panel Counsel
for GNCTD.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER
24.02.2025

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CM APPL. 9227/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 1964/2025

1. The petitioner has approached this Court challenging the Show Cause Notice [“SCN”] dated 09 October 2024 in terms of which its Goods and Services Tax [“GST”] registration has come to be placed in suspension pending consideration of the allegation which stands levelled namely of a violation of Rule 21(a) of the Central Goods & Services Tax Rules, 2017.

2. We note from the record that although the petitioner had filed a reply to the said notice as far back as on 16 October 2024, the said



proceedings have not been finalized till date.

3. We, consequently, dispose of the writ petition by directing the competent authority of the respondents to ensure that the pending SCN proceedings are disposed of with due expedition and preferably within a period of three weeks' from today.

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

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

FEBRUARY 24, 2025/DR