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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2294/2025 & CM APPL. 10767/2025

NASEEB IMPEX PRIVATE LIMITED

.....Petitioner

Through: Mr. Pulkit Verma, Adv.
(M:9716694874)

versus

SALES TAX OFFICER CLASS II AVATO WARD 62 & ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Adv. for R-1 & 4.
(M:8383031929)

Mr. Anurag Ojha, Sr. SC with Mr.
Subham Kumar, Mr. Dipak Raj & Mr.
Vipul Kumar, Advs. for R-3.
(M:8587919896)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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21.02.2025

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner- Naseeb Impex Pvt. Ltd. under Article 226 of the Constitution of India *inter alia* seeking to set aside the impugned order under Section 73 of the CGST/DGST Act dated 5th August, 2024 passed by Sales Tax Officer, Class II, AVATO Ward 2, Zone 2, Delhi.
3. The show cause notice (hereinafter 'SCN') dated 24th May, 2024 was issued by the Respondent alleging that the Petitioner did not disclose the correct tax liability when he had filed its GST return for the Financial Year 2019-20. *Vide* the said SCN, the last date for filing a reply to the SCN was 24th June, 2024 and the personal hearing was fixed on 26th June, 2024.
4. It is submitted by Id. Counsel for the Petitioner that at the said point in



time, the Petitioner's wife was suffering from cancer and was undergoing prolonged treatment in Kailash Hospital. It is stated that she finally passed away on 13th December, 2024. It was due to this reason the reply to the show cause notice could not be filed. As mentioned above, the impugned order has been passed on 5th August, 2024.

5. Taking a compassionate view of the matter, this Court is of the opinion that an opportunity ought to be given to the Petitioner to file a reply to the show cause notice dated 24th May, 2024. Let the reply be filed within 30 days. Thereafter, the personal hearing shall be communicated to the Petitioner as also to the Id. Counsel at the following email address:

Contact Details of Taxpayer

- Mr. Pawan Partap (Mob. No. 9873001691).
- Address - H. No. 263, Sector - 15A, Near DND Flyover, Gautam Buddha Nagar, Uttar Pradesh - 201301.

Contact details of the Counsel :-

- Pulkit Verma (Mob. No. 9716694879)
- Address - 504, Ansal Vikasdeep Building, Nirman Vihar, New Delhi - 110092.

6. Accordingly, the impugned order dated 5th August, 2024 is set aside. None of the issues on merits have been considered by the Court.

7. The petition is disposed of in the above terms.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

FEBRUARY 21, 2025/dk/am