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

\+ W.P.(C) 3734/2025 CM APPL. 17392/2025

CHANDER MOHAN LALL .....Petitioner

Through: Mr. Ajay Vohra, Senior Advocate, Mr. Vishal Kumar, Adv.

versus

SALES TAX OFFICER CLASS II AVATO WARD NO 96 ZONE 9 DELHI .....Respondent

Through: Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **11.12.2025**

1. This petition has been filed with the following prayers:

> *"a) writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the impugned show cause notice dated 13.05.2024, issued by Respondent under Section 73(1) of the CGST Act, for FY. 2019-20 and the proceedings initiated consequent thereto; and/or*
> *b) writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the impugned order dated 19.07.2024, issued by Respondent under Section 73(1) of the CGST Act, for FY. 2019-20; and/or*
> *c) writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the impugned rectification order dated 11.12.2024, issued by Respondent under Section 161 of the CGST Act, for FY. 2019-20; and/or*
> *d) grant exemption to the Petitioner from filing the certified*

copies of Annexures and permission may kindly be granted to place on record photocopies of Annexures, without the requisite font-size and left-hand margin, as the same are legible documents; and/or

e) such other order or orders as this Hon 'ble Court may deem fit and proper in the facts and circumstances of the case."

2. The challenge in the petition is to a show cause notice dated 13.05.2024 issued under Section 73(1) of the CGST Act for the Assessment Year (AY) 2019-20 and also for quashing of the order dated 19.07.2024 followed by an order dated 11.12.2024 which was passed under Section 161 of the CGST Act for the said Assessment Year.

3. The submission of Mr. Ajay Vohra learned Senior Counsel for the petitioner primarily is that the impugned order wherein the demand of Rs.6,95,322/- has been raised against the petitioner is totally perverse and without application of mind, for the simple reason that the petitioner in the AY 2019-20 has not claimed Input Tax Credit as is clear from pages 62 and 63 of the paper book i.e., Annexure-F.

4. The learned counsel for the respondent does not really contest the submission made by Mr. Vohra. His only submission is that the matter be remanded back to the Sales Tax Officer who has passed the order dated 19.07.2024 and also the order dated 11.12.2024 for fresh consideration.

5. Mr. Vohra is agreeable to the said submission made by the learned counsel for the respondent provided the orders which are under challenge more specifically orders dated 19.07.2024 and 11.12.2024 are set aside.

6. Accordingly, the orders dated 19.07.2024 and 11.12.2024 are set aside. The matter is remanded back to the Sales Tax Officer who shall pass a fresh order on the show cause notice dated 13.05.2024 keeping in view the

submission made by Mr. Vohra and by referring to the documents at pages 62 and 63 of the paper book and also form GSTR-9 at page 66.

7. The said order shall be passed within three weeks from today by giving a hearing to the petitioner on the date and time to be informed to the petitioner.

8. The order shall be communicated to the petitioner.

9. If the order passed is adverse to the petitioner, he shall be within his rights to seek such remedy as available in law.

10. The writ petition along with pending application is accordingly disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 11, 2025
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