



\$~193

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

+ **W.P.(C) 5896/2025**

M/S NK ENGINEERING WORKS

.....Petitioner

Through: Ms. Divya Pulani, Mr. Varun Katiyar,
Mr. Yogesh Shukla , Mr. Rajvardhan
Singh and Ms. Anju Rani, Advs.

versus

SALES TAX OFFER CLASS-II/AVATO,

.....Respondent

Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **05.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India *inter alia*, challenging the impugned order dated 16th August, 2024 (hereinafter '*impugned order*') passed by the Respondent under Section 73 of the Central Goods And Services Tax Act, 2017 (hereinafter '*CGST Act*'). *Vide* the impugned order demands to the tune of Rs. 52,89,575/- has been raised against the Petitioner. The allegations relate to certain reconciliation in the returns filed by the Petitioner for the period April, 2019 to March, 2020.
3. It is submitted on behalf of the Petitioner that though the Petitioner – Mrs. Harshana Gulati is the proprietor, the business was being run by her husband on a daily basis and he had passed away on 23rd June, 2021.
4. The Show Cause Notice was received in respect of the period 2019-



2020 in 2024 and some time was needed for reconciling the records. Accordingly, a communication was issued by the Petitioner on 18th June, 2024 seeking further time to file a reply. The same was not granted and the impugned order dated 16th August, 2024 has been passed.

5. In the extenuating circumstances which have been explained in the writ as the Petitioner's husband appears to have passed away during COVID-19, this Court is of the opinion that some time can be granted to the Petitioner to place a detailed reply on merits to the Show Cause Notice.

6. Accordingly, the impugned order is set aside. The Petitioner is granted the liberty to file a reply by 15th June, 2025.

7. A personal hearing shall be granted to the Petitioner and the notice for the same shall be sent on the following email addresses:

- Divyapulani653@gmail.com
- Adv.varunkatiyar@gmail.com

8. After hearing the Petitioner, a fresh reasoned order considering the stand of the Petitioner shall be passed by the Adjudicating Authority.

9. All rights and remedies of the Petitioner in respect of the Adjudicating Authority's order are left open.

10. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 5, 2025

Rahul/Ar.