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

+ **W.P.(C) 10015/2024& CM APPL. 40983/2024**

M/S. WCO GLOBAL PROJECTS PVT. LTD. THROUGH ITS
DIRECTOR SH. GURSUKRIT SINGH KUKREJAPetitioner

Through: Mr. Vineet Bhatia, Adv.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. K.G Gopalakrishnan & Mr. Girish
Kaul, Advs.

Mr. Sarvesh Bhardwaj, Advocate

Mr. Awadesh Kumar Singh, Adv for R-
1.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **10.10.2025**

1. This hearing has been done through hybrid mode.
2. This petition has been filed by the Petitioner challenging the show cause notice dated 10th December, 2023 (*hereinafter, 'impugned SCN'*), as also the consequent order dated 1st May, 2024 (*hereinafter, 'the impugned order'*) passed by the Sales Tax Officer, Class II AVATO, Delhi.
3. On the last date of hearing, it was submitted that rectification proceedings with respect to the impugned order are pending before the adjudicating authority.
4. Today, it is submitted on behalf of the Petitioner that in the rectification proceedings, a speaking order has been passed on 19th September, 2025, recalling the main demand raised in the impugned order.
5. The order of rectification under Section 161 of the Central Goods and



Service Tax Act, 2017, dated 19th September, 2025, along with the changed 'NIL' demand in terms of DRC-08 has been handed over to the Court today. The same has been taken on record.

6. In view of the rectification order dated 19th September, 2025, which has now been passed in favour of the Petitioner, the present petition has become infructuous.

7. Accordingly, the present petition is disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 10, 2025/hk/ss