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

\+ **W.P.(C) 14639/2025 & CM APPL. 60006/2025**

BALVINDER SINGH .....Petitioner

Through: Mr. Sanyam Khetarpal, Mrs. Aashi Jain and Mr. Rahul Gupta, Advs.

versus

SALES TAX OFFICER CLASS II/ AVATO DEPARTMENT & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 03.11.2025

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 order dated 31st August, 2024 passed by the Office of Sales Tax Officer, Class II/AVATO, Delhi *vide* which a demand to the tune of Rs. 1,56,64,712/- has been raised *qua* the Petitioner for the financial year 2019-2020.

3. The ground on which the challenge has been raised by the Petitioner is that though a reply dated 08th May, 2025 has been filed by the Petitioner to the Show Cause Notice dated 29th June, 2022, the same has not been considered. Ld. Counsel for the Petitioner also submits that the notice of personal hearing has also not been given to the Petitioner.

4. On the last date of hearing *i.e.,* 22nd September, 2025, Mr. Batra, ld. Counsel for the Respondent Department was directed to seek instructions in this matter.

5. Today, Mr. Batra, ld. Counsel for the Respondent Department submits that he has received instructions in this matter that the reply dated 08th May, 2025 had been filed by the Petitioner, however, the same appears to have not been considered.

6. Accordingly, the impugned order dated 31st August, 2024 is set aside. The Show Cause Notice dated 29th June, 2022 shall be adjudicated afresh after giving a personal hearing to the Petitioner. The personal hearing notice shall be communicated to the Petitioner on the following email address and mobile number:

- ***Email ID: balvinderwalia@gmail.com***
- ***Mobile No.: 9810309881***

7. The reply filed by the Petitioner to the impugned Show Cause Notice along with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and a fresh order with respect to the Show Cause Notice shall be passed accordingly.

8. All rights and remedies of the parties are left open.

9. The petition is allowed in the above terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 3, 2025/*pd/ck*