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

+ **W.P.(C) 17597/2024**

M/S GOPAL ENTERPRISES

.....Petitioner

Through: **Mr. Pranay Jain & Mr. Karan
Singh, Advs.**

versus

PRINCIPAL COMMISSIONER OF CENTRAL GOODS

AND SERVICE TAX, NORTH DELHIRespondent

Through: **Mr. Vikas Kumar Sharma, SPC
for Resp./ UOI.
Ms. Monica Benjamin, SSC.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

% **15.01.2025**

CM APPL. 74875/2024 (Ex.)

Allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 17597/2024

1. The petitioner is aggrieved by the continued suspension of its Goods & Services Tax [“GST”] registration pursuant to the issuance of a Show Cause Notice [“SCN”] dated 04 October 2024.
2. The record would bear out that despite a detailed reply having been filed soon thereafter, and more particularly on 08 October 2024, the SCN proceedings have not been finalized till date.
3. In view of the aforesaid, we dispose of this writ petition by directing the competent authority to ensure that the pending SCN proceedings are disposed of in accordance with law with due



expedition and preferably within a period of two weeks from the date of presentation of a certified copy of our order.

4. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
JANUARY 15, 2025/kk