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

\+ **W.P.(C) 17601/2024 & CM APPL. 74886/2024**

NITENDER THAKUR .....Petitioner

Through: Mr. Archit Gupta, Mr. Pawan Shree Agrawal, Mr. Akarsh Garg and Mr. Subhan Shankar Gogoi, Advs.

versus

ASSISTANT SALES TAX OFFICER DELHI AND ANR .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 28.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition under Article 226 of the Constitution of India *inter alia* challenging two orders namely Order in Original dated 26th April, 2024 (*hereinafter 'impugned OIO'*)and the Rectification Order dated 29th July, 2024 (*hereinafter 'impugned RO')*.

3. A brief background of this case is that the Petitioner is carrying on construction business with its principal place of business in Delhi and is holding a GST registration bearing reference no. ***07AAFPT1731Q2Z7***. A Show Cause Notice dated 04th December, 2023 (*hereinafter'firstSCN*') was raised against the Petitioner under Section 73 (1) of the Central Goods and Services Tax Act, 2017 (*hereinafter 'the Act'*) proposing certain demands. Subsequently, a second SCN dated 09th December, 2023 (*hereinafter'second SCN*') was issued allegedly on the same cause of action which culminated in the Order in Original dated 19th April, 2024 confirming a demand of Rs. 27,69,308/-. Thereafter, the first SCN culminated into the

impugned OIO dated 26th April, 2024 raising a demand to the same extent as the other Order in Original dated 19th April, 2024 *i.e.,* Rs 27,69,308/-. Consequently, the Petitioner availed of the following remedies:

(i) an appeal against the Order in Original dated 19th April, 2024 under Section 107 of the Act which is stated to be pending and

(ii) an application seeking rectification of impugned OIO dated 26th April, 2024 *inter alia* on the ground that there was overlap. This application was rejected *vide* the impugned RO on 29th July, 2024.

4. Thus the present petition has been filed. The grounds in which the present petition has, therefore, been filed is that in respect of the same transactions, the orders are duplicate in nature and are overlapping.

5. Notice was issued in this matter on 15th January, 2025.

6. Ms. Vaishali Gupta, ld. Panel Counsel today under instructions submits that the impugned OIO was, in fact, overlapping.

7. Under such circumstances, both the impugned orders being OIO dated 26th April, 2024 and Rectification order dated 29th July, 2024 are quashed.

8. Insofar as the appeal against the order dated 19th April, 2024 is concerned, the same shall proceed on its own merits.

9. The present petition along with pending applications, if any, stands disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 28, 2025/*sk/Ar.*