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

\+ W.P.(C) 17634/2024 & CM APPL. 74946/2024 (Stay)

DIVIJ KALRA PROPRIETOR WIN WIN INTERNATIONAL .....Petitioner

Through: Appearance not given.

versus

SALES TAX OFFICER CLASS II AVATO WARD 86 ZONE 9 DELHI & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel & Mr. Mayank Kamra, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **31.01.2025**

1. The writ petitioner is aggrieved by the order dated 29 December 2023 passed by the Goods & Services Tax ["**GST**"] officer under Section 73 of the Central Goods & Services Tax Act, 2017 ["**CGST Act**"].

2. The order itself was preceded by the issuance of a Show Cause Notice ["**SCN**"] dated 26 September 2023 and responding to which the petitioner furnished a detailed reply on 26 October 2023. However, and while passing the final order, all that the GST Officer has chosen to observe, is as under:-

> "And whereas, after analyzing, examining and evaluating the details available, as on date on the GST Portal, the reply found not satisfactory. Hence, the tax payer has liabilities to be cleared as per provisions of the CGST Act and Rules-2017.
>
> In view of aforesaid circumstances, the undersigned is left with no other option to create demand ex-parte, in accordance with

> the provisions of CGST / DGST Act & Rules, 2017, as per discrepancies already conveyed through SCN/ DRC-01. Hence, the demand (DRC-07) has been issued along with applicable interest and penalty."

3. As is manifest from the above, the GST officer has clearly failed to engage with the reply which was submitted nor has the order assigned any reasons for finalisation of the claim as embodied in that order. Accordingly, and for all the aforesaid reasons, we find ourselves unable to sustain the same.

4. We consequently, allow the instant writ petition and quash the order dated 29 December 2023. We leave it open to the GST Officer to pass an order afresh and in accordance with law. The GST Officer shall also ensure that an opportunity of personal hearing is provided to the writ petitioner before the SCN proceedings are finalised.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 31, 2025/*akc*