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

% Date of decision: 22.04.2024

+ W.P.(C) 5487/2024 & CM APPL. 22593/2024
DINESH KUMAR VARMA Petitioner

Through:

versus

SALES TAX OFFICER CLASS II AVATO WARD 93
ZONE 8 DELHI Respondent

Through:

Advocates who appeared in this case:

For the Petitioner: Mr. Ajit Kumar Jha, Advocate.
For the Respondent: Appearance not given.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 25.12.2023 passed under Section 73 of the Central Goods and Services Tax Act, 2017 [“the Act”], whereby a show cause notice dated 21.09.2023 issued by the Sales Tax Officer, Class-II has been adjudicated and a demand of Rs. 15,53,240/- created against the petitioner.

2. Learned counsel for petitioner submits that petitioner was not aware of the said show cause notice and as such, could not file



response thereto. He further submits that petitioner has become aware of another order dated 17.12.2023, whereby another show cause notice dated 24.09.2023 for the same tax period i.e. July 2017 to March 2018 has been adjudicated and a demand of the exact same amount created against the petitioner.

3. Perusal of the order dated 25.12.2023 passed on show cause notice dated 21.09.2023 and order dated 17.12.2023 passed on show cause notice dated 24.09.2023 show that both the show cause notices and orders pertaining to the same tax period i.e. July, 2017 to March, 2018 and both orders have been passed by two different officers but of the same jurisdictional office i.e. AVATO, Ward-93, Zone-B, Delhi. Both the show cause notices create nearly identical demand. The order dated 25.12.2023 creates the demand of Rs. 15,53,240/- and the order dated 17.12.2023 creates a demand of Rs. 15,53,234/-.

4. Keeping in view the fact that both the show cause notices and orders pertain to the same tax period i.e. July 2017 to March 2018 and raise identical demand by two different officers of the same jurisdiction and further noticing the submission of the petitioner that replies could not be filed to the show cause notices, both the orders dated 17.12.2023 and 25.12.2023 are set aside. The proceedings on the Show Cause Notices dated 21.09.2023 and 24.09.2023 are clubbed and shall be re-adjudicated by one proper officer in accordance with law.



5. Petitioner shall file a reply to both the show cause notices within a period of 30 days from today. Thereafter, the proper officer shall adjudicate the notices within the period prescribed by Section 75(3) of the Act.

6. Petition is disposed of in above terms. It is clarified that this Court has neither considered nor commented on the merits of the contention of either party. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

PURUSHAINDR KUMAR KAURAV, J

APRIL 22, 2024/vp

