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IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 21.02.2024

+ W.P.(C) 13964/2023 & CM APPL. 3411/2024 & 3413/2024

SVELTE FURNITURES PRIVATE LIMITED Petitioner

versus

SALES TAX OFFICER CLASS II AVATO
WARD 95 DELHI & ANR. Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Abhishek Garg, Mr. Yash Gaiha and Mr. Ranesh Mankotia, Advocates.

For the Respondents: Ms. Shaguftha Hameed, Mr. Prateek Badhwar, Ms. Samridhi Vats, Advocates for Mr. Rajeev Aggarwal, ASC

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Issue notice. Notice is accepted by the learned counsel appearing for the respondent. With the consent of the parties, the



petition is taken up for hearing today. Next date of 18.03.2024 is cancelled.

2. Original record of hearing on the Show Cause Notice has been produced in Court and the same has been perused.

3. Petitioner impugns Show Cause Notice dated 06.09.2023 as also second Show Cause Notice dated 29.09.2023 seeking to create a demand under Section 73 Central Goods and Services Tax Act, 2017. The case of the petitioner is that the Show Cause Notices are bereft of any details and are not in consonance with law. Reference may be had to order dated 15.12.2023 whereby the Show Cause Notice dated 06.09.2023 has been withdrawn by the department and only Show Cause Notice dated 29.09.2023 was to be adjudicated.

4. Learned counsel for respondent informs that by order dated 31.12.2023, said Show Cause Notice has also been adjudicated upon and an order passed. Copy of the order has been placed on record by learned counsel for the petitioner along with CM APPL. 3413/2024.

5. Perusal of order dated 31.12.2023 shows that the demand has been created against the petitioner holding that the reply filed by the petitioner was non comprehensive and was not supported by sufficient document and the tax payer could not explain/justify its reply.

6. Reference may be had to the reply filed by the petitioner to the



Show Cause Notice which shows that the reply is a detailed comprehensive reply adverting to each of the points raised in the Show Cause Notice.

7. *Ex-facie* it is apparent that the proper officer has not taken into consideration the reply filed by the petitioner while passing the cryptic order dated 31.12.2023. Consequently, we are of the view that the order dated 31.12.2023 cannot be sustained and is accordingly set aside. The matter is remitted to the proper officer to re-adjudicate the Show Cause Notice dated 29.09.2023 by taking into account the detailed reply filed by the petitioner thereto. In case any further detail or clarification is required from the petitioner, the proper officer shall intimate the petitioner qua the same and petitioner shall thereafter promptly furnish his explanation/reply/document to this query, if any raised.

8. The proper officer shall pass a speaking order after giving an opportunity of a personal hearing to the petitioner within four weeks.

9. The issue of jurisdiction as well as validity of the Show Cause Notice dated 29.09.2023 is left open.

10. Needless to state, in case petitioner is still aggrieved by any order, petitioner shall be entitled to avail of such remedy as may be available in law.



11. Petition is accordingly disposed of in the above terms.

SANJEEV SACHDEVA, J

FEBRUARY 21, 2024
SS

RAVINDER DUDEJA, J