

Court No. - 21

Case :- WRIT TAX No. - 1256 of 2023

Petitioner :- M/S Graziano Trasmissioni

Respondent :- Goods And Services Tax And 5 Others

Counsel for Petitioner :- Vinayak Mithal

Counsel for Respondent :- A.S.G.I.,C.S.C.,Gaurav
Mahajan,Naveen Chandra Gupta

Hon'ble Manoj Kumar Gupta,J.

Hon'ble Donadi Ramesh,J.

1. Heard Sri Rakesh Ranjan Agrawal, learned Senior Counsel assisted by Sri Vinayak Mithal, learned counsel for the petitioner, Sri Naveen Chandra Gupta, learned counsel for respondent nos. 1 and 2, Sri Gaurav Mahajan, learned counsel for respondent no.3 and Sri Ankur Agrawal, learned counsel for respondent nos. 4 to 6.
2. It is submitted by learned counsel for the petitioner that the ground for second extension of the time period prescribed for issuance of show cause notice under Section 73 (10) of the Goods and Service Tax Act, 2017 is not sustainable in law, in as much as COVID restrictions were uplifted long back in the year 2022 and the revenue had sufficient time to complete the scrutiny and audit process.
3. Sri Naveen Chandra Gupta, learned counsel for respondent nos. 1 and 2 seeks time to place on record the relevant material on basis of which GST Council took the impugned decision.
4. List as fresh on 6th December, 2023.
5. In the meantime, proceedings in pursuance of impugned show cause notice (annexure-1) may go on but no final order shall be passed.

(Donadi Ramesh, J.)

(Manoj Kumar Gupta, J.)

Order Date :- 17.11.2023

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