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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 07.03.2024

+ W.P.(C) 2533/2024 & CM. APPLS. 10361/2024

POLYTEC INDUSTRIES THROUGH
ITS PROPRIETOR MR.ROHIT GUPTA

..... Petitioner

versus

THE COMMISSIONER DELHI GOODS AND SERVICES TAX
TRADE AND TAX DEPARTMENT AND ORS Respondents

Advocates who appeared in this case:

For the Petitioner:

Mr. Rakesh Kumar, Advocate.

For the Respondents:

Mr. Rajiv Aggarwal, Addl. Standing Counsel and Mr.
Ankit Gupta, Advocate for R-1 & R-2

Mr. Sandeep Tyagi, Advocate for R-3

Mr. Anurag Ojha, Senior Standing Counsel with Mr.
Subham Kumar and Mr. Vipul Kumar, Advocates for
R-4

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 13.12.2023 whereby the Show Cause Notices dated 18.09.2023 and 29.09.2023 have been disposed of and a demand created against the petitioner.

2. Learned counsel for the petitioner submits that during the time when the subject Show Cause Notices were issued, the registration of the petitioner stood cancelled retrospectively and as such petitioner



could not access the GST portal and it is only after the cancellation has been made prospective from the date of Show Cause Notice, by order dated 24.01.2024 that petitioner has been able to access the portal.

3. Since petitioner was unable to upload the reply to the said Show Cause Notices, we feel that an opportunity should be granted to the petitioner to respond to the Show Cause Notices and Show Cause Notices should be re-adjudicated. Accordingly, impugned orders both dated 13.12.2023 are set aside. The proceedings are restored on the record of the Proper Officer.

4. Petitioner shall now upload a reply to the Show Cause Notices dated 18.09.2023 and 29.09.2023 within a period of one week from today. Thereafter the Proper Officer shall adjudicate the Show Cause Notices in accordance with law.

5. The petition is disposed of in the above terms. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

MARCH 7, 2024/’rs’

RAVINDER DUDEJA, J

