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

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Date of Decision : 24.07.2024+ **W.P.(C) 10110/2024**

M/S AVANTHA HOLDINGS LIMITED

.....Petitioner

Through: Mr.Arjun Raghavendra M, Dr.Gokul
Kishore, Mr.A R Hema and
Mr.Piyush Deshpande, Advocates.

versus

THE PROPER OFFICER GST WARD 208
ZONE 11 NEW DELHI

.....Respondent

Through: Mr.Udit Malik, ASC and Mr.Vishant
Chanda, Advocate.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE SACHIN DATTA****VIBHU BAKHRU, J. (ORAL)**

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. The petitioner has filed the present petition, *inter alia*, impugning an order dated 29.04.2024 (hereafter *the impugned order*) passed by the learned Adjudicating Authority under Section 73(9) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*). The impugned order was passed pursuant to the Show Cause Notice dated 30.01.2024 (hereafter *the impugned SCN*) whereby the petitioner was called upon to show cause why



additional demand be not created on account of ‘unbilled revenue’.

4. The petitioner responded to the SCN by clearly stating that it had paid the taxes as well as the interest in respect of the ‘unbilled revenue’. The petitioner also provided the details of the same.

5. The impugned order does not indicate any reason for rejecting the petitioner’s explanation. It merely states that the reply of the petitioner was received, however “*same is not acceptable being incomplete/not duly supported by adequate documents / without proper justification and thus unable to clarify the issue*”.

6. It is apparent that the Adjudicating Authority has not considered the petitioner’s reply to the impugned SCN and at any rate not provided any reason for rejecting the same.

7. In view of the above, we set aside the impugned order and remand the matter to the Adjudicating Authority for consideration afresh. The Adjudicating Authority shall pass a speaking order after affording an opportunity of being heard to the petitioner. The Adjudicating Authority may also call for such other documents/material as considered necessary for the purpose of adjudicating the impugned SCN.

8. The petition stands disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 24, 2024

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[Click here to check corrigendum, if any](#)