



2024:DHC:4192-DB



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

% Date of decision: 21.05.2024

+ W.P.(C) 7347/2024
MAA PADMAWATI LAMINATION THROUGH ITS
PROPRIETOR MR ANKUR JAIN Petitioner
versus
COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS Respondents

Advocates who appeared in this case:

For the Petitioner : Mr. Parveen Kumar Gambhir, Mr. Rakesh Kumar & Mr.
Akul Mangla, Advocates
For the Respondent: Mr. Mr. Avishkar Singhvi, ASC with Mr. Shubham Kumar,
Mr. Naven Ahmed & Mr. Vivek Kumar Singh, Advocates

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 15.03.2024, whereby, a demand has been created against the Petitioner on account of alleged excess claim of Input Tax Credit for the financial year 2018-2019.
2. The impugned order also records that no reply or explanation has been received from the taxpayer.
3. Learned counsel for the Petitioner submits that reply was filed,

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though belated, on 10.03.2024, before the impugned order was passed. However, the same has not been even looked at by the Proper Officer.

4. Learned counsel for the Petitioner further submits that it was categorically stated in the reply that Form GSTR-2A, GSTR-8A and GSTR-9, as available on the portal, clearly demonstrate that there was no excess claim of Input Tax Credit by the Petitioner and the Proper Officer has erred in not even looking at the same.

5. Issue notice. Notice is accepted by the learned counsel appearing for the Respondents. With the consent of parties, the petition is taken up for final disposal.

6. We have been taken through Form GSTR-2A, as available on the portal and from it prima facie appears that the same has not been carefully examined by the Proper Officer. In view thereof, we are of the view that the impugned order calls for a remit

7. Accordingly, the impugned order dated 15.03.2024 is set aside. Show Cause Notice is restored on the file of the Proper Officer, who shall re-adjudicate the Show Cause Notice in accordance with law after examining the reply filed by the Petitioner and after giving an opportunity of personal hearing to the Petitioner within the period prescribed under Section 75 (3) of the Act.

8. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All



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rights and contentions of parties are reserved.

9. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 20, 2024/_{RM}