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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 5881/2024****M/S PAYWORLD DIGITAL SERVICES PVT. LTD. (FORMERLY
KNOWN AS SUGAL AND DAMANI UTILITY SERVICES PVT.
LTD.)** PetitionerThrough: Mr. A.R. Madhav Rao and Mr.
Mukunda Rao, Advocates.

versus

UNION OF INDIA & ANR.

..... Respondents

Through: Mr. Niraj Kumar, SCGC for R-1.

CORAM:**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****ORDER**% **26.04.2024****CM APPL. 24278/2024 (for exemption)**

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 5881/2024 & CM APPL. 24277/2024 (for stay)

1. Learned counsel for the petitioner submits that Principal Commissioner, while passing the impugned order, has erred in placing the burden on the assessee to establish that there was no delay on the part of the department while interpreting the expression, "where it is possible to do so". Learned counsel submits that expression, "where it is possible to do so" really implies that there were some circumstances which made it impossible for the authority to adjudicate the show cause notice. He submits that there was an unexplained delay of 11 years and 9.5 years respectively in the adjudication of show cause notice and the impugned order does not even



refer to one single fact as to what prevented the authority to proceed with the adjudication of show cause notice.

2. Issue notice. Notice is accepted by learned counsel for respondent, who prays for time to produce the record to establish as to whether there were any circumstances which made it impossible for the authority to adjudicate the show cause notice.

3. At request, list on 14.05.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 26, 2024/vp