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

\+ W.P.(C) 17601/2024

NITENDER THAKUR .....Petitioner

Through: Mr. Archit Gupta, Mr. Akarsh Garg & Mr. Pawan Shree Agrawal, Advs.

versus

ASSISTANT SALES TAX OFFICER DELHI AND ANR .....Respondents

Through: Ms. Mehak Nakra, ASC with Mr. Aditya Goyal & Ms. Gunjan Suyal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **15.01.2025**

CM APPL. 74887/2024 (Ex.)

Allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 17601/2024 & CM APPL. 74886/2024 (Stay)

1. Notice. Since the respondents are duly represented by Ms. Nakra, learned counsel, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. From the record, we find that two Show Cause Notices [“**SCNs**”] came to be issued by the respondents pertaining to the tax period April 2018 to March 2019 dated 04 December and 09 December 2023. Both those SCNs ultimately culminated in the passing of final orders under Section 73 of the Central Goods &

Services Tax Act, 2017 ["**Act**"] dated 26 April and 19 April 2024, respectively.

3. Against the order of 19 April 2024, the petitioner has preferred a statutory appeal which is still pending. That only leaves us to examine the challenge which stands raised to the order of 26 April 2024. We further find that although the petitioner had moved an application for rectification seeking to bring to the attention of the respondents the duplication of the claims and demands which had come to be raised, the said application too has come to be rejected in terms of the order dated 29 July 2024.

4. Prima facie, we find ourselves unable to sustain the action of the respondents who have proceeded to pass two separate orders referable to Section 73 in respect of the same identical tax period. The matter requires consideration.

5. We, consequently, and till the next date of listing, stay the operation and effect of the order dated 26 April 2024.

6. Let the matter be called again on 04.03.2025.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

JANUARY 15, 2025/kk