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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 01.04.2024

+ **W.P.(C) 4630/2024 & CM APPL. 19002-03/2024**

ELECTRA POWER TRANSMISSION SYSTEMS ..... Petitioner

Versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND  
OTHERS ... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Rakesh Kumar, Mr. P.K. Gambhir and Mr. Akul Mangal, Advocates.

For the Respondents: Mr. Rajeev Aggarwal, ASC with Ms. Samridhi Vats, Advocate.  
Mr. Harpreet Singh, Senior Standing Counsel for respondent No.4 with Ms. Suhani Mathur and Mr. Jatin Gaut, Advocates.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner impugns order dated 29.12.2023, whereby the Show Cause Notice dated 27.09.2023 has been disposed of and a demand created.



2. Issue notice. Notice is accepted by learned counsel appearing for respondents.
3. With the consent of parties, the petition is taken up for disposal.
4. The impugned order records that reply/documents submitted by the tax-payer were found unsatisfactory and despite sufficient and repeated opportunities, the tax-payer did not appear for personal hearing.
5. Learned counsel for petitioner submits that the petitioner had appeared before the concerned authority, however, since a large number of matters were listed in one day before the proper officer and no record of appearance is maintained, the impugned order records that petitioner did not appear. He further submits that a reply was submitted, however, on account of an error in the office of the petitioner, annexures to the reply, though mentioned in the reply, could not be uploaded. He prays that an opportunity be given to the petitioner to upload the supporting documents, *inter-alia*, the invoices, payment proof etc. and also an opportunity of personal appearance be given to the petitioner.
6. In view of the above, the impugned order dated 29.12.2023 is set aside. The matter is remitted to the proper officer to re-adjudicate the Show Cause Notice. Petitioner shall file all the relevant invoices and the supporting documents within a period of two weeks from today. Thereafter, the proper officer shall re-adjudicate the Show Cause Notice after giving an opportunity of personal appearance.



7. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**APRIL 01, 2024**  
**NA**