

\$~3

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

+ W.P. (C) 5407/2020

GULATI ENTERPRISES Petitioner
Through: Mr. Vineet Bhatia, Advocate with
Mr. Chanderkant Singh, Advocate.

versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS. Respondents
Through: Mr. Harpreet Singh, Advocate.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **19.08.2020**

CM APPL. 19474/2020

Allowed, subject to all just exceptions.

W.P. (C) 5407/2020 & CM APPL. 19473/2020

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed challenging the show cause notice dated 21st May, 2020 as well as for a direction to the respondents not to proceed with the adjudication proceedings until Rule 142(1A) of the CGST Rules is complied with.

Learned counsel for the petitioner states that the impugned show cause notice has been issued without communicating the details of tax, interest and penalty in Part A of FORM GST DRC-01A prior in time in accordance with Rule 142(1A) of the CGST Rules.

Issue notice.

Mr. Harpreet Singh, learned counsel, accepts notice on behalf of the respondents.

He prays for and is permitted to file a counter affidavit within a period of four weeks.

Rejoinder affidavit, if any, be filed before the next date of hearing.

List on 04th November, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

AUGUST 19, 2020

sb