

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

WP(C) No. 2768/2024
CM No. 6731/2024

**Shri Mata Vaishno Devi Shrine Board,
Central Office, Jammu Road Katra,
Reasi, Jammu and Kashmir, 182301.
Through Chief Executive Officer,
Anshul Garg (IAS), Age 36 years
S/O O.P. Garg
R/O Q. No.24-A, Gandhi Nagar, Jammu**

..... Appellant/Petitioner(s)

Through: Mr. Sachin Gupta, Advocate
Mr. Hamzah Hassaini, Advocate.

Vs

1. Union of India, Through the Secretary,
Ministry of Finance, Department of Revenue,
Having office at North Block, New Delhi-
110001.

..... Respondent(s)

2. Commissioner, Central Goods and
Service Tax, Commissionerate, Jammu.

3. Joint Commissioner, Central Goods
and Service Tax, Commissionerate, Jammu.

Through: Mr. Dheeraj Nanda, Advocate.

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MA CHOWDHARY, JUDGE**

ORDER
20.11.2024

1. The writ petitioner, in this writ petition, seeks a direction in the nature of Certiorari, for setting aside Demand and Recovery Proceeding initiated under Section 76 of the Central Goods and Services Tax Act, 2017, and the show-cause notice (bearing DIN no.20240750ZA0000217442) dated 10.07.2024 issued in relation thereto, under Section 76(2) of the Central Goods and Service Tax Act, 2017.

2. Further prayed in this writ petition is the direction in the nature of Prohibition for prohibiting the Respondent No.3 (Joint Commissioner, Central Goods and Service Tax, Commissionerate, Jammu from proceeding further with the Demand and Recovery Proceeding initiated under Section 76 of the Central Goods and Services Tax Act, 2017, and the show-cause notice (bearing DIN

No.20240750ZA0000217442) dated 10.07.2024 issued in relation thereto, under Section 76(2) of the Central Goods and Service Tax Act, 2017.

3. Learned counsel for the petitioner submitted that the respondents have issued the impugned show cause notice without jurisdiction. He further submitted that the petitioner has already responded to the impugned show cause notice.

4. On the other hand, Mr. Dheeraj Nanda, learned counsel who is present in the court submitted that the writ petition is required to be dismissed at its threshold as the same has been filed prematurely because the response to the show cause notice stands filed which is yet to be considered by the authorities.

5. Since the petitioner has already responded to the show cause notice issued by the respondents, we are not inclined to entertain this writ petition. However, we *dispose of* the writ petition by directing the respondents to consider and decide the show cause notice having regard to the jurisdiction point raised by the writ petitioner in this writ petition in addition to what have been averred in the response filed to the show-cause notice.

6. Let petitioner supply copy of this writ petition to the respondents.

7. Upon receiving the same, respondents shall, firstly, consider the jurisdiction point as raised by the writ petitioner in this petition, thereafter, consider the response and pass the final order accordingly within the statutory period.

8. The writ petition is disposed of along with connected application(s).

(MA Chowdhary)
Judge

(Tashi Rabstan)
Chief Justice