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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 06.02.2024

+ W.P.(C) 1729/2024 & CM APPL. 7137/2024

ASUS INDIA PRIVATE LIMITED

..... Petitioner

versus

THE GST OFFICER, WARD-91, ZONE-8 DELHI ..... Respondent

**Advocates who appeared in this case:**

For the Petitioner: Mr. Kumar Visalaksh, Mr. Udit Jain, Mr. Arihant  
and Ms. Adhya M, Advocates.

For the Respondent: Mr. Rajeev Aggarwal, ASC with Ms. Suhani  
Mathur, Advocate for GST Officer

**CORAM:-**

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

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

**JUDGMENT**

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

1. Petitioner impugns show cause notice dated 08.12.2023



whereby a demand is proposed to be created against the petitioner.

2. Learned counsel for the petitioner submits that the respondent-proper officer has not complied with the provisions of Rule 142 (1) of the Central Goods and Services Tax Rules 2017 by giving an opportunity to the petitioner to respond in Form GST/DRC-01A or to pay the amount of tax. He further submits that the show cause notice does not bear any signatures either digital or physical of the proper officer and has been merely uploaded on the portal.

3. He, however, without prejudice submits that the time to respond to the show cause notice has expired on 08.01.2024. He, without prejudice prays that an opportunity be given to the petitioner to file a response to the show cause notice reserving the right of the petitioner to raise all available pleas in law, *inter-alia*, non-compliance of Rule 142 (1A) as also the validity of the show cause notice as same does not contain any Document Identification Number (DIN) or signatures of the proper officer.

4. Keeping in view the peculiar facts and circumstances of the case, petition is disposed of granting petitioner two weeks' time to file a response to the show cause notice dated 08.12.2023. The proper officer shall give an opportunity of personal hearing to the petitioner and thereafter adjudicate the show cause notice in accordance with law.



5. Petition is accordingly disposed of. It is clarified that this Court has neither considered nor commented on the contentions of either party. All rights and contentions of the parties are reserved.

**SANJEEV SACHDEVA, J**

**FEBRUARY 6, 2024**  
**'rs'**

**RAVINDER DUDEJA, J**