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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 24.04.2024

+ W.P.(C) 339/2024 & CM APPL. 1544/2024

RADIANT CASH MANAGEMENT SERVICES LTD ..... Petitioner

Versus

ASSISTANT COMMISSIONER OF STATE GST ..... Respondent

**Advocates who appeared in this case:**

For the Petitioner: Ms. L. Maithili and Mr. Kartikeya Sharma,  
Advocates

For the Respondents: Mr. Rajeev Aggarwal, ASC with Ms. Samridhi  
Vats, Advocate for CBIC

**CORAM:-**

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

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

**JUDGMENT**

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

1. Petitioner impugns eight orders all dated 23.12.2023 passed under Section 73 of the Central Goods and Services Tax Act, 2017 pertaining to the period 2017-18 wherein a demand has been created against the petitioner.



2. Learned counsel for the petitioner submits that the Show Cause Notice was issued to the petitioner contending that petitioner has incorrectly carried forward input tax credit amounting to Rs. 41,64,080/- as reflected at Sl. No. 6 of the Show Cause Notice and thereafter at Sl. No. 9, a similar amount was reflected as having been utilized in the same year. She submits that petitioner had earlier approached this Court by filing a writ petition being W.P.(C) No. 15210/2023 which was disposed of on 24.11.2023 directing the respondent to examine the issues raised by the petitioner and pass a speaking order. She submits that instead of passing a speaking order, cryptic orders have been passed which do not take into account submissions of the petitioner as also the reply filed by the petitioner.

3. Perusal of the orders dated 23.12.2023 shows that same are cryptic, contrary in as much as in some there is a reference of personal hearing given and some orders record that petitioner did not avail the opportunity of personal hearing. Said orders clearly show complete non-application of mind. Accordingly, the same are quashed.

4. Further, the petition is disposed of directing the Proper Officer to comply with order dated 24.11.2023 passed in W.P.(C) No. 15210/2023 and re-adjudicate the Show Cause Notices after taking into account the reply filed by the petitioner as also the contentions of the petitioner that there is no utilization of the input tax credit in the same year as the same has already been carried forward to the next



year and that Sl. No. 9 of the Show Cause Notice is contradicted by Sl. No. 6 of the Show Cause Notice itself.

5. Let the Proper Officer pass an order within a period of three weeks from today after giving an opportunity of personal hearing to the petitioner.

6. Petition is accordingly disposed of in the above terms.

7. Since the respondents have failed to comply with order dated 23.12.2023, list for reporting compliance of order dated 24.11.2023 as well as this order on 27.05.2024.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**APRIL 24, 2024**

**'rs'**