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

+ **W.P.(C)-17763/2024 & CM APPLs.75530-31/2024**

M/S OMEGA QMS.

.....Petitioner

Through: Mr. Puneet Agarwal, Ms. Hemlata Rawat, Mr. Ketan Jain, Ms. Sakshi Bisht & Mr. Chetan Kumar Shukla, Advs. (M: 9968768840)

versus

COMMISSIONER, CGST, DELHI WEST & ANR. Respondents

Through: Mr. Harsh Singhal, Adv. for Mr. Gibran Naushad, Senior Standing Counsel. (M: 9560430864)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE AMIT SHARMA

ORDER

% **23.12.2024**

1. This hearing has been done through hybrid mode.

CM APPL.75531/2024 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C)-17763/2024 & CM APPL.75530/2024 (for interim relief)

3. This petition under Article 226 read with Article 227 of the Constitution of India has been filed by the Petitioner-Omega QMS challenging the impugned Show Cause Notice dated 2nd August, 2024 by which a demand for substantial amounts in the sum of Rs. 7,09,70,968/- has been raised against the Petitioner.

4. Submission of Id. Counsel for the Petitioner is that the issue has been adjudicated in favour of the Petitioner *vide* order dated 20th June, 2022 passed by the Commissioner of Central Tax Appeals-II, Delhi. Vide the said order,



the Reviewing Authority had merely directed the department to prefer an appeal against the order of the Commissioner (Appeals). However, this aspect has been mis-interpreted.

5. The Roster Bench is unavailable. The matter has been received on transfer and the demand is substantial.

6. Ld. Counsel for the Department is not available. The Counsel is stated to be unwell. An adjournment is sought on his behalf.

7. Accordingly, list on 22nd January, 2025 before the Roster Bench.

8. In the meantime, let a reply be filed by the Petitioner before the Authority and hearing be granted to the Petitioner.

9. If the final order is passed, the same shall not be given effect to till the next date of hearing.

PRATHIBA M. SINGH, J.

AMIT SHARMA, J.

DECEMBER 23, 2024/dk/rks