



Pranav Mehta

Recently, the Hon'ble High Court of Delhi in the case of Shri Krishna Industries. v. Commissioner of Delhi Goods and Services Tax, [2024] 160 taxmann.com 203 (Delhi) has held that Proper officer ought to have considered reply on merits and then formed an opinion whether said reply was not satisfactory. Order passed without taking into consideration reply submitted by assessee is cryptic in nature. Facts of the case: The petitioner is issued Show Cause Notice dated 23-9-2023 under section 73 of the Central Goods and Services Tax Act, 2017, proposing a demand of Rs. 51,64,782.00 including penalty. A detailed reply dated 10-10-2023 was filed by the petitioner to the Show Cause Notice. However, the impugned SCN was confirmed vide OIO dated 28-12-2023. Arguments made by the