

**Delhi HC directed to hold final order w.r.t. reopening of old assessments of pre-GST period**

In *M/s. Tuli Motors through its Managing director & Anr v. Union of India & Ors. [ W.P. (C) 6766/2021 decided on July 20, 2021]* M/s. Tuli Motors (“the Petitioner”) challenges the show cause notice dated April 19, 2021 (“SCN”), and the summons dated October 10, 2017, and January 27, 2021 (“Impugned Summons”) issued for reopening the old assessments for the period 2015 to 2017.

The Petitioner submitted that the old assessments for the period 2015 to 2017 cannot be reopened in the year 2021. The Petitioner emphasises that after the repeal of Chapter V of the Finance Act, 1994 (“the Finance Act”) by the Central Goods and Services Tax Act, 2017 (“the CGST Act”), there is no power to initiate any fresh proceeding under the repealed Act i.e. the Finance Act.

Further, the Department submitted that the Hon’ble High Court, Delhi in case of *Vianaar Homes Private Limited v. Assistant Commissioner (Circle-12), Central Goods & Services Tax, Audit-II, Delhi & ors. [WP(C) 2245/2020, dated November 03, 2020]* held that there is power to initiate fresh proceedings under the Finance Act despite coming into force of the CGST Act.

The Hon’ble High Court, Delhi directed that proceedings pursuant to the SCN and Impugned summons shall continue but the final orders shall not be given effect to till disposal of the writ petition. Listed the case on August 9, 2020 for next hearing.

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