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

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**CNR No. DLHC010104642026**

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W.P.(C) 3546/2026, CM APPL. 17153/2026 & CM APPL. 17154/2026

ALOK SAXENA

.....Petitioner

Through: Dr Shiv Kumar Tiwari and Mr.  
Trilok Nath Saxena, Advs.

versus

GOVT. OF NCT OF DELHI & ANR.

....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

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**17.08.2026**

1. Through the present Writ Petition, the Petitioner calls in question the correctness of the Orders dated 23.12.2023 and 24.04.2024 passed by the Adjudicating Authority, whereby demands of Rs.3,97,688/- for Financial Year 2017-18 and Rs.18,46,634/- for Financial Year 2018-19 were created against the Petitioner.
2. The Petitioner claims that he was arrested in an FIR registered under the NDPS Act in the year 2021 and was granted bail in March, 2025. It is claimed by the Petitioner that the aforesaid orders were passed without granting him an effective opportunity of hearing.
3. The present Writ Petition was filed by the Petitioner in February, 2026, after he was granted concession of bail in March, 2025.
4. Admittedly, the Petitioner has a remedy of filing a statutory appeal under Section 107 of the CGST Act, 2017.
5. In these circumstances, this Court does not consider it



appropriate to exercise its writ jurisdiction. The Petitioner is, accordingly, relegated to the remedy of appeal. In case the Petitioner files an application for condonation of delay, the same shall be considered sympathetically by the Appellate Authority.

6. With these observations, the present Writ Petition stands disposed of. All pending applications, if any, also stand disposed of.

**ANIL KSHETARPAL, J**

**SHAIL JAIN, J**

**AUGUST 17, 2026**  
PT/dg