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

+ W.P.(C) 9336/2021

FEDERATION OF INDIAN CHAMBERS OF COMMERCE
AND INDUSTRY

.....Petitioner

Through: Ms. Mehak Dhiman, Adv.
versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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06.12.2024

1. The instant writ petition seeks to impugn what is described to be an order dated 12 February 2021. We had on the last occasion taken note of the contention addressed with it being submitted that the final order referable to Section 73 of the Central Goods and Services Tax Act, 2017 had come to be issued on the same date as the Show Cause Notice ["SCN"]. We had upon perusal of the material placed on record clearly found that the said argument was untenable.

2. As we peruse the record, we find that the SCN bears a Reference No. ZD070221012980V and is dated 12 February 2021. The final order is dated 12 July 2021 and which is *ex facie* apparent from a perusal of page 43 of our digital record.

3. In view of the aforesaid, we find no justification to grant the writs as prayed for, especially and bearing in mind the solitary ground which was raised in these proceedings.



4. Accordingly, while the writ petition is dismissed, we leave it open to the writ petitioner to adopt such appropriate statutory remedies as may be permissible in law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 06, 2024/gunn