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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16209/2024 & CM APPL. 68097/2024 (Interim Stay)**
MAHAVIR TRANSMISSION LIMITEDPetitioner

Through: **Mr. Sandeep Chilana and Mr.
Prijojeet Chatterjee, Advs.**

versus

**ADDITIONAL COMMISSIONER OF CENTRAL TAX &
ANR.Respondents**

Through: **Mr. Aditya Singla, SSC with
Mr. Umang Misra, Advs. for R-
2/CBIC.**

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA**

ORDER
27.11.2024

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1. The solitary ground on which the present writ petition came to be preferred before us was that only a “summary” of the Show Cause Notice [“SCN”] dated 05 August 2024 had been served upon the writ petitioner.

2. In light of the allegations as made, we had requested Mr. Singla, learned counsel, to obtain instructions. Mr. Singla has placed for our perusal a compilation of documents, which firstly includes the email which was sent to the writ petitioner. Upon a perusal of the same, it becomes apparent that the complete SCN as well as the Relied Upon Documents [“RUD”] were duly attached thereto. Mr. Singla has also drawn our attention to the detailed SCN which accompanied that email communication.



3. Let the documents so provided be included on our digital record.
4. In view of the aforesaid, we find ourselves unable to sustain the challenge which was raised. The allegations laid in the writ petition were clearly incorrect. We thus find no justification to continue this writ petition. It shall stand dismissed.
5. This order, however, shall be without prejudice to the rights and contentions of respective sides.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 27, 2024/DR