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

\+ W.P.(C) 16210/2024 & CM APPL. 68100/2024 (Stay)

JINDAL METAL CO. THROUGH ITS PROPRIETOR NARENDER JINDAL .....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Ranesh Singh Mankotia and Mr. Naman Mehta, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE DELHI ZONAL UNIT AND ORS .....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Shubham Kumar and Mr. Kumar Abhishek, Advs.

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

O R D E R

% **22.11.2024**

CM APPL. 68101/2024 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 16210/2024 & CM APPL. 68100/2024 (Stay)

1. The writ petitioner impugns the validity of a Show Cause Notice ["**SCN**"] dated 31 May 2024 with it being principally averred that the SCN relies on various material gathered in the course of a search including data alleged to have been extracted from electronic devices without complying with the procedure contemplated under Section 145 of the Central Goods and Services Tax Act, 2017 ["**Act**"].

2. Our attention was specifically drawn to the requirement of a

certificate identifying the document which is proposed to be relied upon in proceedings initiated under the Act and which is a requirement placed by virtue of Section 145(2) of the Act.

3. In our considered opinion, since it would be open for the writ petitioner to assert that the evidence which is relied upon is inadmissible, there exists no cause for us to entertain the challenge or interdict the SCN proceedings.

4. Subject to all rights and contentions of the writ petitioner being kept open, the writ petition shall stand dismissed.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 22, 2024/DR