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

+ **W.P.(C) 17164/2024 & CM APPL. 72853/2024 (Stay)**

ESSAR FOODS AND COMMODITIES THROUGH ITS

PARTNER MR. RAHUL GARG & ANR.Petitioners

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish and Mr.
Rishabh Jain, Advs.

versus

COMMISSIONER OF CGST DELHI WESTRespondent

Through: Mr. Gibran Naushad, SSC with
Mr. Harsh Singhal, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **12.12.2024**

CM APPL. 72854/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 17164/2024 & CM APPL. 72853/2024 (Stay)

1. The writ petitioner seeks to impugn a Show Cause Notice ["SCN"] dated 23 July 2024 in which it stands placed as noticee no.

41. The SCN itself has emanated from intelligence which was gathered from the Data Analysis Wing in respect of an individual named Dayashankar Kushwaha and who is stated to have set up as many as 49 fraudulent firms.

2. Insofar as the present writ petitioner is concerned, it is alleged that it had obtained certain supplies from one of those 49 firms. From the SCN we further gather that the registration of the petitioner firm came to be cancelled suo moto with effect from 30 November 2017.



The SCN further records that the writ petitioner had later on reversed the credit and deposited a total tax of INR 22,61,178/-

3. However, and bearing in mind the larger investigation which has been initiated by the respondent and the issues of fact which would necessarily merit further inquiry, we find no justification to interdict the same or interfere with the SCN at this stage.

4. While we dismiss the writ petition, we leave it open to the petitioner to pursue appropriate proceedings as well as to file a reply to the SCN. Any reply that may be so filed shall be examined and disposed of in accordance with law.

YASHWANT VARMA, J.

GIRISH KATHPALIA, J.

DECEMBER 12, 2024/gunn