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

+ **W.P.(C) 672/2025**

M/S HARDWYN INDIA LIMITEDPetitioner

Through: Appearance not given.

versus

**DIRECTORATE GENERAL OF GST INTELLIGENCE ,
GURUGRAM ZONAL UNIT**Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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06.02.2025

CM APPL. 3301/2025 (EX.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 672/2025

1. Undisputedly, as per the disclosures made by the writ petitioner itself, the investigation was undertaken by the Directorate General of Goods & Services Tax Intelligence, Gurugram Zonal Unit. The deposit which is alleged to have been made under duress and protest was also made with the said respondent.

2. In view of the above, we are of the considered opinion that the mere existence of the unit of the writ petitioner in New Delhi would not constitute a material part of the cause of action.

3. We, consequently, dismiss the writ petition with liberty reserved to the writ petitioner to approach the jurisdictional High



Court, if so chosen and advised.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 06, 2025/v