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

+ **W.P.(C) 738/2025 & CM APPL. 3649/2025 (STAY)**

GARG EXIM

.....Petitioner

Through: Mr. Abhishek Pareek, Mr.
Ravinder Pal, Advs.

versus

**DIRECTORATE GENERAL OF GST INTELLIGENCE &
ANR.**

.....Respondents

Through: Mr. Shubham Tyagi, SSC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

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24.01.2025

CM APPL. 3650/2025 (EX.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 738/2025 & CM APPL. 3649/2025 (STAY)

1. This writ petition has been preferred seeking the following reliefs:-

“i. Issue a suitable writ order or direction in the nature of Mandamus directing the Respondent No. 1 to provide hard/photocopies of the Non-relied upon documents in original form, so as to enable the petitioner to file a detailed and complete reply to the show cause notice dated 04-08-2024;

ii. issue a suitable writ order or direction in the nature of writ of Mandamus directing the Respondent No. 1 and 2 to allow the inspection of the original records and the material sought to be used against the petitioner in the adjudication proceedings;



iii. Issue a Writ / order or direction in the nature of writ of Mandamus be issued directing the Respondent No. 2 to grant an opportunity of a cross examination of the persons, whose statements have been relied upon in the show cause notice as contained in (**ANNEXURE NO. 3**) of this Writ Petition before the finalization of adjudication proceedings;

iv. issue any other and further writ, order or direction which this Hon'ble Court may deem fit and proper in the circumstances of the case in favour of the petitioner;

V. allow the petition with costs.”

2. The petitioner was essentially aggrieved by a failure on the part of the respondents to provide a copy of the various documents as well as electronic articles which had been seized from the petitioner and are detailed in the panchnama which has been placed on the record. According to learned counsel for the petitioner, despite such a request being made, the same was not acceded to.

3. We are further informed that some of the documents which had been seized were provided to the petitioner only as late as 20 January 2025 and that the personal hearing itself has been concluded yesterday. In view of the above, it is alleged that the petitioner was unable to furnish an effective response to the allegations leveled.

4. Although and initially, we were inclined to direct the respondents to provide copies of all material which had been seized and is noticed in the panchnama, in light of the closure of proceedings by the respondents no purpose would be served today by issuance of such a direction.

5. We thus dispose of the writ petition by providing that in case any final order adverse to the petitioner comes to be passed, it shall be open for the petitioner to initiate appropriate proceedings to assail the same and in which it shall be open for it to assert that it was deprived of an effective opportunity to respond to the allegations leveled.



6. All rights and contentions of respective parties on merits are kept open.
7. The writ petition shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 24, 2025/neha