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

+ W.P.(C) 1957/2025 & CM APPL. 9125/2025 (Stay)

PAWANDEEP SACHDEVA

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr.
Vikas Sareen, Mr. Ayush
Mittal, Ms. Maninder Kaur &
Ms. Oshin Maggu, Advs.

versus

ADDITIONAL COMMISSIONER, CENTRAL
GOODS AND SERVICE TAX, DELHI WEST
COMMISSIONERATE

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC
with Mr. Arya Suresh Nair and
Mr. Ritwik Saha, Advs.

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+ W.P.(C) 1958/2025 & CM APPL. 9127/2025 (Stay)

DEVENDER SINGH

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr.
Vikas Sareen, Mr. Ayush
Mittal, Ms. Maninder Kaur &
Ms. Oshin Maggu, Advs.

versus

ADDITIONAL COMMISSIONER, CENTRAL
GOODS AND SERVICE TAX, DELHI WEST
COMMISSIONERATE

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC
with Mr. Arya Suresh Nair and
Mr. Ritwik Saha, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

05.03.2025

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1. These writ petitions have impugned the Orders-in-Original dated 31 January 2025 with it being alleged that no notice of hearing was served upon the writ petitioners.
2. It is in the aforesaid context that we had requested Mr. Singla, learned counsel representing the respondent, to obtain instructions. Mr. Singla today apprises the Court that no e-mail communications were sent and that the Speed Post notices do not appear to have been served upon the writ petitioners within time. In view of the above and on instructions, it was contended that the ends of justice may warrant the matter being remitted for consideration afresh.
3. Accordingly, we allow the present writ petitions and quash the Orders-in-Original dated 31 January 2025. The respondents may, as a consequence of the above, draw proceedings afresh and from the stage of issuance of the Show Cause Notice. They shall ensure that an opportunity of hearing is provided to the writ petitioners.
4. The writ petitioners shall also provide to the respondents the correct e-mail particulars to facilitate communication of the dates that may now be fixed.
5. All rights and contentions of respective parties on merits are kept open.
6. The writ petitions shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
MARCH 5, 2025/akc