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

\+ **W.P.(C) 2996/2024 & CM APPL. 12331/2024**

M/S. SWASTIK CHEMICALS .....Petitioner

Through: Mrs. Anjali Jha Manish, Ms. Madhuri Malegaonkar& Mr. Kunaal Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Harsh Singhal & Mr. Suraj Shekhar Singh, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 18.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed, *inter alia*, seeking to set aside the multiple proceedings initiated in respect of the transactions undertaken by the Petitioner during the period between 2019-2022.

3. The Petitioner is aggrieved due to multiple authorities issuing summons to the Petitioner, including the Commissionerate of GST and Central Excise, Delhi North, Group-7 (Anti-Evasion), Commissionerate of GST and Central Excise, Delhi North, Group-8 (Anti-Evasion), and Directorate General of GST Intelligence (hereinafter "*DGGI*"), Gurugram. Hence, the prayer in this case was for setting aside any further investigation in respect of transactions of the Petitioner with M/s. Nymphaea TrademartPvt. Ltd. and M/s. P.S. Traders.

4. This position was also recorded in the order dated 21st March, 2024 wherein, the multiple agencies and overlapping investigation was objected to by the Petitioner.

5. Further, on 17th May, 2024 the Court was informed by the Respondent No. 4 - Additional Director General, DGGI, Gurugram that the entire investigation has been transferred to the DGGI, Gurugram. In addition it was submitted that the counter affidavit has been filed however the same was not on record.

6. On the last date *i.e.*, 21st August, 2025, ld. Counsel for the Respondents had reiterated that the investigation has now been consolidated with DGGI, Gurugram and accordingly, submitted that the petition is now infructuous.

7. Heard the ld. Counsels for the parties. The counter affidavit of Respondent No. 4 has been filed which states that the entire investigation has been consolidated in the office of DGGI, Gurugram. The letter to this effect has also been issued on 09th April, 2024. The copy of the same is annexed with the counter affidavit filed by Respondents No. 2, 3, 5, 6 and 7.

8. The grievance of the Petitioner against multiplicity of investigations by different agencies for the same transactions now stands satisfied, as it has been consolidated with the DGGI Gurugram.

9. In view thereof, ld. Counsel for the Respondent No. 4 also relies upon the similar order passed in ***W.P.(C) 12322/2021*** titled "***Pradeep Jain Vs. Union of India & Ors.***" where the Court *vide* order dated 8th August, 2023 had disposed of the writ petition upon the statement of the Department that the investigation would be consolidated and would be conducted by the DGGI, Gurugram. The relevant portion of the said order reads as under:

> *"2. Petitioner's grievance is that there are multiple inquiries being conducted which cover the same subject matter. The said & contention was considered by this Court by an order dated 16.03.2023.*
>
> *3. Learned counsel appearing for the Revenue had sought time to take instructions to ascertain whether the investigation being carried on can be centralized with one agency.*
>
> *4. Mr. Harpreet Singh and Mr. Aditya Singla learned counsel appearing for the Revenue state that all investigations which are subject matter of this petition would be consolidated and would be conducted by Directorate General of GST Intelligence (DGGI), Gurgaon, Zonal Unit.*
>
> *5. The respondents are bound down to the said statement.*
>
> *6. In view of the above statement, the learned counsel appearing for the petitioner submits that the petitioner's grievance stands addressed at this stage.*
>
> *7. The petition is, accordingly, disposed of.*
>
> *8. It is clarified that all rights and contentions of the parties are reserved."*

10. Under these circumstances, this Court is of the opinion that the investigation having now been consolidated, no further orders are required, except to clarify that any statement, which has been recorded by the other Departments, shall be utilized for the purpose of the further investigation by DGGI Gurugram. There shall be no repeat recording of statements unless absolutely essential.

11. The DGGI, Gurugram shall now proceed in accordance with law, in respect of the subject transactions.

12. At this stage, Ms. Manish, ld. Counsel for the Petitioner, points out that in respect of the subject transaction, DGGI, Chandigarh Zonal Unit has already issued a Show Cause Notice in 2022. If so, the same be brought to the notice of DGGI, Gurugram, which shall be considered and the agency shall appropriately proceed in accordance with law.

13. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025/*pd/msh*