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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 4509/2023 & CM APPL.17280/2023

M/S MALWA AUTOMOBILES PVT LTD.

.....Petitioner

Through: None.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Farman Ali, SPC with Ms. Usha
Jamnal, Adv. for UOI.

Mr. Harpreet Singh, Senior Standing
Counsel along with Ms. Suhani
Mathur, Adv. (M: 9811253531)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

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24.01.2025

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner- M/s. Malwa Automobiles Pvt. Ltd. seeking issuance of an appropriate writ declaring *inter alia*, the following Notifications issued by Respondent No.1 as *ultra vires*:

- (i) Notification No. 2/2015-ST (F. No. 137/29/2014-ST), dated 10th February, 2015
- (ii) Notification No. 6/2009-ST (F. No. 137/217/2008-CX.4) dated 30th January, 2009
- (iii) Notification No. 22/2014-ST (F. No. 137/29/2014-ST), dated 16th September, 2014
- (iv) Circular No. 994/01/2015- CX (F. No. 208/03/2012-CX.6), dated 10th February, 2015
- (v) Circular No. 1000/7/2015-CX (F. No. 208/03/2012-CX-6), dated 3rd March, 2015 and
- (vi) impugned para 12.3. and 12.4 of Master Circular No.1053/02/2017-CX (F. No.96/1/2017-CX.1), dated 10-3-2017



3. Counter affidavit on behalf of Respondent No. 2 has been filed. However, the rejoinder has not been filed despite repeated opportunities. There is also no appearance on behalf of the Petitioner. Even on the last two dates of hearing, there is no appearance, which has been recorded.

4. The present petition is dismissed for non-prosecution.

5. Ld. counsel for the Respondents submits that the issues raised in this petition is already covered in the decision of this Court in *Vianaar Homes Private Limited v. Assistant Commissioner (Circle-12), Central Goods & Services Tax & Ors.*, [W.P.(C) 2245/2020, decided on 27th February, 2020].

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

JANUARY 24, 2025/dk/ks