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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 5098/2025, CM APPLs. 23336/2025, 23337/2025, 23338/2025**

SL GOLDEN PAPTECH PVT LTD. AND ORS. ....Petitioners  
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and  
Ms. Palak Mathur, Advs.  
(M:7503552350)  
versus

DEPUTY DIRECTOR, DIRECTORATE GENERAL OF GST  
INTELLIGENCE, HQRS. AND ANR. ....Respondents  
Through: Mr. Aditya Singla, SSC, CBIC with  
Mr. Umang Misra, Adv.  
Sh. Atul Tripathi, SSC, CBIC, Mr.  
Shubham Mishra & Gaurav Mani  
Tripathi, Advs. for R-2.  
(M:9654278378)

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**  
% **22.04.2025**

1. This hearing has been done through hybrid mode.  
**CM APPL.23337/2025 & 23338/2025 (for exemption)**
2. Allowed, subject to all just exceptions. Applications are disposed of.  
**W.P.(C) 5098/2025, CM APPL.23336/2025 (for stay)**
3. The present petition has been filed by the Petitioners under Article 226 of the Constitution of India *inter alia* seeking directions to the Respondents to supply the Relied Upon Documents (hereinafter 'RUDs') in the Show Cause Notice (hereinafter 'SCN') dated 18th March, 2025.
4. The grievance of the Petitioners is that though the said SCN has been



issued on 18<sup>th</sup> March, 2025, complete RUDs are not being issued to him by the Respondents. Ld. Counsel for the Petitioners today submits the RUDs, such as *panchnama*, statements of certain individuals, are being furnished in a selective and redacted manner, with only extracts or partial contents being provided. It is submitted that the complete set of RUDs has not been supplied to the Petitioners till date. Thus this writ petition has been filed seeking issuance of complete copies of the following RUDs.

| <b><i>RUD No.</i></b> | <b><i>Description</i></b>                                                                                                                                                                                                                                                                        | <b><i>No. of Pages</i></b> |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <i>RUD 01</i>         | <i>Relevant sections of Panchnama dated 23-24.09.2024 drawn at B-51, Naraina Industrial Area, Phase-II, North West Delhi, Delhi-110028.</i>                                                                                                                                                      | <i>03</i>                  |
| <i>RUD 03</i>         | <i>Relevant sections of Panchnama dated 23.09.2024 drawn at Khasra No. 154/364/21-01 and 365/21-01, North West Delhi, Extended Lal Dora of Village, Pooth Khurd, 110039 and Khasra No. 154/364/1 MIN and 365/1 MIN 2-2, North West Delhi, Extended Lal Dora of Village, Pooth Khurd, 110039.</i> | <i>22</i>                  |
| <i>RUD 04</i>         | <i>Relevant sections of statement dated 25.11.2024 of Shri Sumit Rathor, Director of M/s S.L. Golden Paptech Pvt. Ltd.</i>                                                                                                                                                                       | <i>01</i>                  |
| <i>RUD 05</i>         | <i>Relevant sections of statement dated 10.10.2024 of Shri Sumit Rathor, Director of M/s S.L. Golden Paptech Pvt. Ltd.</i>                                                                                                                                                                       | <i>01</i>                  |
| <i>RUD 06</i>         | <i>Relevant sections of statement dated 24.09.2024 of Shri Parveen Kumar, Director of M/s S.L. Golden Paptech Pvt. Ltd.</i>                                                                                                                                                                      | <i>01</i>                  |
| <i>RUD 07</i>         | <i>Relevant sections of the Email dated 12.12.2024</i>                                                                                                                                                                                                                                           | <i>01 (Excel Sheet)</i>    |



5. None appears for Respondent No.1-Directorate General of GST Intelligence (hereinafter '*DGGI*') who has issued the impugned SCN. Mr. Tripathi, Id. Counsel appearing for the Respondent No.2-Deputy/Assistant Commissioner Of CGST, Division- Naraina, Central Goods And Service Tax (Delhi South) Commissionerate (hereinafter '*Department*') submits that he does not have instructions from DGGI.
6. Considering the nature of request, the Department should have supplied a complete set of RUDs to the Petitioners to enable them to file proper reply to the SCN dated 18th March 2025.
7. Accordingly, it is directed that all the above RUDs in full be provided to the Petitioners within one week.
8. Upon receiving the RUDs, let the Petitioners file their reply in the proceedings within 30 days thereto. Upon reply being filed, notice of personal hearing shall be served and after hearing the Petitioners, the Adjudicating Authority shall pass orders in accordance with law.
9. The petition is disposed of in the above terms. All pending applications are also disposed of.
10. Copy of the order be communicated by Mr. Tripathi to the concerned Department for compliance.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**APRIL 22, 2025/dk/Ar.**