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

+ **CONT.CAS(C) 618/2025**

SK SALES

.....Petitioner

Through: None.

versus

**MS. SHUBHAGATA KUMAR COMMISSIONER OF CENTRAL
GOODS AND SERVICES TAX AND ANOTHER & ANR.**

.....Respondents

Through: Mr. Aakarsh Srivastava, Sr. SC, Mr.
Anand Pandey, Adv.

CORAM:

HON'BLE MR. JUSTICE AMIT SHARMA

ORDER

02.12.2025

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1. This hearing has been done through hybrid mode.
2. The present petition under Section 12 of the Contempt of Courts Act, 1971 seeks the following prayers: -

“(A) Pass necessary order and directions, thereby initiating contempt proceedings against the alleged contemnor/respondent for the willful and deliberate disobedience of this Hon'ble Court's order dated 19.11.2024 in W.P.(C) 15695/2024.

AND

(B) Pass any other relief, which the Hon'ble Court may consider appropriate in view of facts and circumstances, stated above.”

3. *Vide* order dated 19.11.2024 in W.P.(C) 15695/2024, learned Division Bench had passed the following directions: -

“5. We accordingly allow the present writ petition and quash the impugned cancellation order dated 28 December 2023.



6. We, however, accord liberty to the respondents to supplement the original SCN dated 05 December 2023 and apprise the petitioner of the material on the basis of which the action is sought to be initiated. In case of any such further material being provided to the writ petitioner, the respondents shall accord them an opportunity of hearing as well as a right to respond to those allegations. The SCN proceedings may thereafter be concluded and disposed of in accordance with law.”

4. Learned counsel appearing on behalf of the respondent submits that a show-cause notice dated 27.12.2024 was issued by the West Commissionerate in compliance of the Court’s order. It is further pointed out that thereafter, the petitioner’s case was mapped out to the North Commissionerate and notice from the said Commissionerate was also issued on 30.07.2025 for personal appearance to the petitioner. It is pointed out that thereafter, the order-in-original dated 07.10.2025 has been passed on the said show-cause notice which has been duly communicated to the petitioner *vide* an e-mail dated 09.10.2025. The said order in original and e-mail have been placed on record. Copy of the same has also been handed up in Court today.

5. None appears on behalf of the petitioner today.

6. In view of the aforesaid submissions, no further directions are called for.

7. The petition is disposed of with liberty to the petitioner to initiate appropriate proceedings in accordance with law with respect to the aforesaid order-in-original dated 07.10.2025.

AMIT SHARMA, J

DECEMBER 2, 2025/*kr*

AT 03:50 P.M.



8. At this stage, Mr. Mudit Jain, learned counsel for the petitioner enters appearance and submits that the order in original is not in consonance with the directions passed in the writ petition.

9. It is clarified that if the petitioner is aggrieved by the said order in original, he is at liberty to take appropriate steps in accordance with law before the Court of competent jurisdiction.

AMIT SHARMA, J

DECEMBER 2, 2025/kr/ns