



\$~35

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

W.P.(C) 6007/2025 & CM APPL. 27488/2025

**M/S RAKESH CHAND MUKESH KUMAR JAIN. THROUGH ITS
PROP. SH. RAKESH CHAND JAIN**Petitioner

Through: Mr. Gaurav Gupta, Mr. Vibhor Bhatia,
Mr. Gaurav Pahwa & Mr. Saurabh
Dahiya, Advs.

versus

**ADDITIONAL COMMISSIONER, CGST, DELHI
NORTH**

.....Respondent

Through: Ms. Monica Benjamin SSC & Ms.
Nancy Jain, Advocate

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **24.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, challenging the impugned Order-in-Original dated 27th January, 2025 and the impugned Form GST DRC 07 dated 15th February, 2025 passed by the Additional Commissioner, Central Goods and Service Tax, Delhi North.
3. The allegation in this petition is that no personal hearing was given to the Petitioner prior to passing of the impugned order.
4. Ms. Monica Benjamin, Id. Senior Standing Counsel has sought instructions and submits that personal hearing notices were not given in this matter and summary of the impugned order dated 15th February, 2025 has been passed.
5. In view of the fact that the Petitioner has not been provided an opportunity of hearing, the impugned orders are set aside only *qua* the



Petitioner.

6. Insofar as the Show Cause Notice dated 5th July, 2024 is concerned, let a reply be filed by the Petitioner by 15th January, 2026. Thereafter, a personal hearing shall be given to the Petitioner on the following email address and mobile number:

Address: I-261, Sector 3, Bawana Industrial Area,
North Delhi, 110039.

Mob. No. 9811013940

7. After hearing the Petitioner, an order shall be passed in accordance with law.

8. Needless to add that this order would not benefit any of the other noticees to the Show Cause Notice dated dated 5th July, 2024

9. The adjudication shall be concluded by 31st March, 2026.

10. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

NOVEMBER 24, 2025

Rahul/msh