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

+ **W.P.(C) 8167/2025**

VERTICAL VYAPAR PVT LTD

.....Petitioner

Through: Mr. Alok Agarwal, Ms. Aarohi Bhalla,
Mr. Prachit Mahajan, Mr. Shubham
Singh and Mr. Mohit Kalra Advocates.

versus

COMMISSIONER OF CGST, DELHI EAST

.....Respondent

Through: Mr. Adit Khorana, Ms. Simran
Khorana , Advocates for R-1 & 2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **30.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 35684/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 8167/2025

3. The present writ petition filed by the Petitioner – Vertical Vyapar Pvt. Ltd. under Article 226 of the Constitution of India challenges the impugned order dated 25th January, 2025. The only ground on which the order is being assailed is that no Show Cause Notice (hereinafter ‘SCN’) was issued and no personal hearing was provided to the Petitioner. The affidavit has been filed in this matter by one Sh. Chandar Bhan.

4. A perusal of the impugned order would reveal that proper hearing notice has been issued to the Petitioner. The relevant extracts of the said



impugned order reads as under:

“26.1. Shri Sahil Aggarwal, CA attended the personal hearing on 27.10.2022 on behalf of M/s Rajdarbar Commodities Pvt. Ltd., Shri Vasudev Garg, Director of M/s Rajdarbar Commodities Pvt. Ltd., M/s N S Software and M/s Vertical Vyapar Pvt. Ltd. He requested for two week time for submission and personal hearing in the matter.

26.2. Further, personal hearing in the matter was again granted to all the Noticees on 30.10.2022, 17.11.2022 but none of the Noticees availed the same.

26.3. Further, due to change of Adjudicating Authority, Personal hearing in the case was again granted to all the Noticees for JA10.2024. None of the Noticees but M/s Rajdarbar Commodities Pvt. Ltd. appeared for personal hearing on the said date and further no communication was received from them in this regard.

26.4. Shri Prince Bansal, Chartered Accountant appeared for personal hearing on 24.10.2024 on behalf of M/s Rajdarbar Commodities Pvt. Ltd. He submitted copy of written submissions dated 24.10.2024 and reiterated the arguments made in their written replies to the show cause notice and further requested for early conclusion in the matter.”

5. The above paragraph clearly shows that the Petitioner in this case i.e., M/s Vertical Vyapar Pvt. Ltd. had sufficient notice in this matter as Mr. Vasudev Garg was personally present. The writ petition alleging lack of notice is thus baseless. In view thereof, this writ, in the opinion of this Court, deserves to be dismissed with cost of Rs. 25,000/- to the Delhi High Court Bar Association in the following bank account:

Name - Delhi High Court Bar Association

A/c. No. - 15530100000478

IFSC Code - UCBA0001553

Bank & Branch - UCO Bank, Delhi High Court



6. The costs shall be paid within two weeks.
7. The Petition is dismissed in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 30, 2025/da/Ar.