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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18100/2025, CM APPL. 74890/2025 & CM APPL. 74891/2025**

UPS SCS (INDIA) PVT. LTD.

.....Petitioner

Through: Mr. V. Lakshmikumaran, Mr. L. Badri
Narayanan, Ms. Charanya
Lakshmikumaran, Mr. Yogendra
Aldak, & Mr. Kunal Kapoor, Advs

versus

UNION OF INDIA & ANR.

.....Respondent

Through: Mr. Suresh Prasad, Mr. Amrendra
Kumar Sharma & Ms. Alpana Kumari,
Advs. for R-1.
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Priyatam Bhardwaj & Mr.
Avinash Shukla, Advs. for R-2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **02.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 74891/2025 (for exemption)

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

W.P.(C) 18100/2025, CM APPL. 74890/2025

3. The present petition has been filed by the Petitioner challenging the impugned show cause notice-cum-demand notice no.28/2025-26 dated 25th June, 2025 and show cause notice-cum-demand notice no. 194/2025-26 dated 24th September, 2025, issued by Respondent No.2 under Section 74 of the Central Goods and Services Tax Act, 2017.



4. The submission raised on behalf of the Petitioner is that at the pre-SCN stage, a detailed reply was given by the Petitioner on 15th May, 2025, and the same was not considered.
5. Since the matter is currently at the SCN stage, this Court is not inclined to entertain the present writ petition.
6. All the contentions of the Petitioner may be raised before the concerned authority in response to both the show cause-cum-demand notices. Upon such contentions being raised, the concerned authority shall consider the submissions made by the Petitioner as also given them an oral hearing. After hearing the Petitioner, a reasoned order shall be passed in accordance with law.
7. All rights and contentions of the parties are left open. The Court has not considered the merits of the matter.
8. Accordingly, petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025

Rahul/ss