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

\+ **W.P.(C) 18477/2025 & CM APPL. 76601/2025**

SUNSHINE POLYMERS THROUGH ITS PROPRIETOR MR PUNEET KUMAR .....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir and Mr. Naveen, Advs.

versus

THE COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC and Mr. Abhishek Anand, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **04.12.2025**

1. This hearing has been done through hybrid mode.

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2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Demand-cum-Show Cause Notice dated 24th June, 2025 passed by the Deputy Commissioner, CGST, Circle-8, Audit-1 *(hereinafter, 'impugned SCN')*.

4. Additionally, the present petition also challenges the *vires* of Section 16(2)(c) of the Central Goods and Services Tax Act, 2017.

5. According to the Petitioner, the impugned SCN has been issued in respect of the Input Tax Credit *(hereinafter, 'ITC')* availed by the Petitioner from a cancelled dealer, namely, M/s Tejaswini Packaging, which is a sole proprietorship concern of Mr. Saurabh Jindal. The total ITC which was availed of by the Petitioner from M/s Tejaswini Packaging is alleged to be to the tune of Rs.40,48,848/-.

6. Mr. Saurabh Jindal has already filed a ***W.P. (C)14556/2024*** titled ***Mr. Saurabh Jindal v. Union of India & Ors.*** seeking quashing of the cancellation of M/s Tejaswini Packaging's GST registration, which is pending before this Court.

7. Thus, the submission of ld. Counsel for the Petitioner is that proceedings in the impugned SCN may be kept in abeyance.

8. In the opinion of this Court, the present case relates to the impugned SCN which has been issued to the Petitioner. The Petitioner can rely upon the ***W.P. (C)14556/2024*** which has been filed by Mr. Saurabh Jindal and make submissions in this regard before the Adjudicating Authority. Any order that may be passed in ***W.P. (C)14556/2024*** can also be placed before the concerned Adjudicating Authority.

9. Accordingly, the following directions are issued:

   i. The Petitioner is stated to have already filed a reply on 8th July, 2025 to the impugned SCN. Let a personal hearing notice be given to the Petitioner on the following e-mail address and mobile number:

   - ***Email: adv.aggarwal.rakesh@gmail.com***
   - ***Mobile: 9811595510***

   ii. The order shall be passed by the Adjudicating Authority after considering the submissions of the Petitioner and the pleadings/documents.

iii. Needless to add, the order in the present SCN shall abide by the decision in ***W.P. (C) 14556/2024***.

10. All rights and remedies of the parties are left open.

11. Insofar as the challenge to Section 16(2)(c) of the CGST Act, 2017 is concerned, the batch of matters are part heard and the lead matter is ***W.P.(C) 6293/2019*** titled ***Bharti Telemedia Ltd. v. Union of India & Ors*** is pending before this Court. The proceedings before the Adjudicating Authority shall also abide by the decision in ***Bharti Telemedia (supra)***.

12. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 4, 2025/*kp/sm*