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

+ **W.P.(C) 17787/2024 & CM APPL. 75729/2024 (Stay)**

M/S SUDARSHAN FACILITIES PVT. LTD.Petitioner

Through: Mr. Bharat Raichandani and
Mr. Deepak Kumar Khokhar,
Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Neeraj, SPC with Mr.
Vedansh Anand, GP and Mr.
Sachin Saraswat, Adv.
Mr. R. Ramachandran, SSC
with Mr. Prateek Dhir, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

% **08.01.2025**

CM APPL. 75730/2024 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 17787/2024 & CM APPL. 75729/2024 (Stay)

1. Undisputedly, the Show Cause Notice [“SCN”] which is sought to be impugned before us was issued as far back as on 06 April 2023.
2. In light of the evident laches, we find no justification to entertain the challenge. This more so since no jurisdictional question is raised.
3. Consequently, we dismiss the writ petition leaving all rights and contentions of respective parties open to be addressed in the SCN proceedings.



4. Any application that the petitioner may have chosen to make during the pendency of those proceedings, seeking documents on the basis of which the proceedings were initiated by the respondents, including those referable to Section 67 of the Central Goods and Services Tax Act, 2017, may be examined and disposed of by the competent authority in accordance with law.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 08, 2025/DR