



\$~48

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18889/2025**

M/S. POOJA LOGISTICS LIMITEDPetitioner
Through: Mr. V. Lakshmikumaran, Mr.
Yogendra Aldak, Mr. Kunal Kapoor,
Mr. Yatharth Tripathi, Advs.

versus

ADDITIONAL COMMISSIONER, CGST AUDIT-1 & ORS.
.....Respondents
Through: Ms. Monica Benjamin, Ms. Nancy
Jain, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **12.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 78661/2025 (for exemption)

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

W.P.(C) 18889/2025 & CM APPL. 78660/2025(for interim relief)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 24th June, 2025 issued by Respondent No.1 (*hereinafter*, 'impugned SCN').

4. After some hearing, Mr. V. Lakshmikumaran Id. Counsel for the Petitioner submits that he would file a reply to the impugned SCN and raise all the pleas raised in the present petition before the Adjudicating Authority.

5. The main plea raised in the present petition is that in respect of the same supplies, which were made, the customers of the Petitioner have already deposited the tax and, therefore, a second demand cannot be raised.



6. Ms. Monica Benjamin, Id. Counsel for the Respondent Department submits that three notices for Personal Hearing have been issued to the Petitioner, however, the Petitioner has not disclosed the same in the present petition, nor has appeared before the Adjudicating Authority.

7. Further, she expresses concern that the last date for passing of the order is 31st December, 2025 and the Petitioner has miserably failed to even file a reply to the impugned SCN or disclose the notices for Personal Hearing in the present writ petition.

8. Heard. The matter would require a factual scrutiny by the Adjudicating Authority, which is beyond the scope of writ jurisdiction.

9. Accordingly, let the Petitioner file a reply to the impugned SCN by 15th January, 2026.

10. Let a notice for Personal Hearing be served upon the Petitioner on the following:

- **E-Mail:** kunal.kapoor@lakshmisri.com
- **Mobile Number:** 8862072161

11. The date for passing the order is extended till 31st March, 2026.

12. It is clarified that the issue of limitation shall not be raised due to the delayed adjudication of the impugned SCN.

13. Accordingly, the petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 12, 2025/tg/sm