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

+ **W.P.(C) 738/2026**

M/S DIAMOND IMPEX METAL

.....Petitioner

Through: Mr. Manish Kumar, Mr. Praveen
Kardam, Ms. Radhika Dhingra,
Advocates

versus

PRINCIPAL COMMISSIONER DGST & ANR.

.....Respondent

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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19.01.2026

1. Heard.
2. It is the case of the petitioner that the change of address was notified to the respondents, despite the same, the respondents conducted the visit at the old address, which is formed to be the basis for the issuance of the show cause notice.
3. Learned counsel for the respondents states that a fresh visit has already been carried out at the changed address of the petitioner on 15th January, 2026 and that an appropriate order shall be passed within a period of four weeks from today.
4. Since the statement is made on instructions, same is accepted.
5. The petition is disposed of by accepting the statement of the



respondents that they shall communicate the order to the petitioner, based on the show cause notice dated 17th October 2025, within a period of two weeks from today.

6. Pending applications, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 19, 2026/pr/sk