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

+ **W.P.(C) 1559/2026, CM APPL. 7576/2026 & CM APPL. 7577/2026**

EXCLUSIVE MOTORS PRIVATE LIMITEDPetitioner

Through: Mr. Tarun Gulati, Sr. Adv. with
Mr. Nikhil Gupta, Ms. Ashome
Shandilya, Mr. Rochit Abhishek,
Mr. Prince Nagpal and Mr. Devang
Dwivedi, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Monica Benjamin, SSC with
Ms. Nancy Jain, Advocate.
Mr. Shashank Bajpai CGSC with
Ms. Aashna Mehra, Mr. Vatsal
Tripathi and Mr. Govind Singh
Chauhan, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

04.02.2026

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1. The impugned notice is dated 27th June, 2025 and the Order-in-Original is dated 27th November, 2025.
2. Admittedly, the petitioner has an alternate remedy of preferring an appeal. The petitioner is trying to come out of the bar of alternate remedy by pointing out that in response to the show-cause notice, the explanation given by the petitioner was not considered in its true letter and spirit.
3. So as to substantiate his contentions, he has invited our attention to the observations made by the authority in the impugned order in paras 14.13



and 14.14.

4. We are of the view that if appreciated, the point sought to be canvassed by the learned senior counsel for the petitioner, amounts to re-appreciation of the evidence. Such issue can be, in our opinion, canvassed before the appellate authority.

5. Just because the petitioner is claiming financial difficulty in making good the compulsory deposit of the part of the liability along with the appeal, that by itself, will not preclude the petitioner from approaching the appellate authority.

6. That being so, we deem it appropriate to dispose of the petition, along with pending applications, if any, by giving liberty to the petitioner to take recourse to the alternate remedy.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 4, 2026

Sk/sg