



\$~24

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 3796/2026 & CM APPL. 18592/2026, CM APPL. 18593/2026**

SHASHI KUMAR CHOUDHARYPetitioner
Through: Mr. Vinay Shraff, Mr. Dev Agrawal,
Mr. Divyanshu Rai, Ms. Sugandha
Batra, Mr. Shubh Gautam, Ms.
Taruna, Mr. Vishal Sharma and Mr.
Vansh Bhatnagar, Advocates.

versus

**JOINT DIRECTOR, DGGI,
DELHI ZONAL UNIT**Respondent
Through: Mr Anurag Ojha, Senior Standing
Counsel with Mr Dipak Raj, Mr.
Aryaman Singh Chouhan and Mr
Vipul Kumar, Advocates.
Mr. Shubham Tyagi (SSC, CBIC),
Ms. Navruti Ojha,
Mr. Shubham Tyagi SSC, CBIC with
Ms. Navruti Ojha and Mr. Rishabh
Chauhan, Advocates.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
30.03.2026

%

1. The present petition is directed against the Show Cause Notice dated 22nd September, 2025.
2. The facts remain that till date, the petitioner has not submitted reply to the Show Cause Notice.
3. Amongst other, ground of jurisdiction is raised relying on the



provisions of sub-section (13) of Section 75 of the CGST Act, 2017.

4. As regards the said issue is concerned, if so canvassed, the Authority who has issued the Show Cause Notice is bound to consider the same in light of reply to be submitted by the petitioner.

5. In view of the aforesaid observation and clarification, learned counsel for the petitioner has made a motion for withdrawal of the writ petition.

6. As such, the writ petition stands disposed of as withdrawn with liberty to the petitioner to canvass his grievance in regard to the maintainability of the Show Cause Notice issued against him, through a reply, which be considered in accordance with law without being influenced by the withdrawal of the present petition.

7. Pending applications also stand disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 30, 2026/ay/ok