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

+ W.P.(C) 4700/2026 & CM APPL. 22999/2026

M/S JISHU INDIA ELECTRONICS PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. RUSHIL KHANNAPetitioner

Through: Mr. Gaurav Gupta, Mr. Deepanshu
Saini and Mr. Saurabh Dahiya, Advs.

versus

SUPERINTENDENT, RANGE-67, DIVISION-VASANT KUNJ,
DELHI SOUTH COMMISSIONERATE & ANR.Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi, Mr. Akshay Sagar and
Mr. Madhav Anand, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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13.04.2026

1. The counter-affidavit filed by the respondents is taken on record.
2. We have perused the counter-affidavit.
3. It is the case of the respondents that *vide* e-mail dated 11th August 2025, which was prior to the date of Show Cause Notice i.e. 19th March 2026, entire details as regards the said transaction were made available to the petitioner and same are to be relied on by the respondents in the matter evaluating the cause which is cited in the Show Cause Notice.
4. Learned counsel for the petitioner states that as far as the details provided by the respondents on 11th August 2025 are concerned, the said transaction therein was explained to the respondents through reply dated 14th



August 2025. According to him, in spite of the above, without making a reference to the aforesaid reply submitted by the petitioner to the e-mail dated 11th August 2025, the Show Cause Notice is caused and there is an order of suspension of registration.

5. When confronted, the counsel for the respondents states that the opportunity of hearing shall be made available to the petitioner and all such material which shall be considered against the petitioner, in addition to the material reflected in the e-mail dated 11th August 2025, shall be duly made available to the petitioner.

6. In response to the Court's query, it is further informed that the matter shall be decided by the respondents *qua* the Show Cause Notice in question within a period of ten days from the date of appearance of the petitioner before the competent authority.

7. We accept the said statement as an undertaking to this Court.

8. That being so, we permit the petitioner to appear before the competent authority i.e. Superintendent, Range-67 on 16th April 2026 at 11:00 AM. Let the issue be decided after affording opportunity of hearing to the petitioner within a period of ten days as undertaken hereinabove.

9. The petition along with pending application(s), if any, accordingly stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 13, 2026/ar/av