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

\# **CNR No. DLHC010250822025**

\+ W.P.(C) 5599/2025 & CM APPL. 25541/2025

DALIP KAPOOR .....Petitioner

Through: Ms. Mamta Sharma, Mr. R. Gopalakannan & Mr. Rahul Kumar Choudhary, Advs.

versus

UNION OF INDIA AND ORS. ...Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aditya Chaudhary & Mr. Ashish Chaudhary, Advs.

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\# **CNR No. DLHC010297322025**

\+ W.P.(C) 6383/2025 & CM APPL. 29172/2025

DALIP KAPOOR .....Petitioner

Through: Ms. Mamta Sharma, Mr. R. Gopalakannan & Mr. Rahul Kumar Choudhary, Advs

versus

UNION OF INDIA AND ORS. ...Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aditya Chaudhary & Mr. Ashish Chaudhary, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 07.10.2026

1. This order shall dispose of two connected Writ Petitions.

2. In W.P.(C) 5599/2025, the Petitioner apart from challenging the Show Cause Notice, also assails the order dated 31.01.2025 passed

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under Section 74(9) of the CGST Act, whereas in W.P.(C) 6383/2025, the Petitioner, apart from Show Cause Notice also assails the order dated 27.01.2025.

3. Both these orders dated 31.01.2025 and dated 27.01.2025 are appealable under Section 107 of the CGST Act.

4. A perusal of the paperbooks of both the Writ Petitions show that highly disputed questions of fact are involved in the present cases.

5. The Petitioner has alleged harassment of his son by the Respondent No. 3, who has been impleaded by name in W.P.(C) 5599/2025. The concerned official has filed a personal affidavit denying and disputing the allegations. The Petitioner has also separately lodged a police complaint and instituted a civil suit in respect of the said grievances.

6. In view of the aforesaid, the Petitioner is relegated to the statutory remedy of appeal. It shall be opened to the Petitioner to raise all grounds before the Appellate Authority, which shall decide the appeal in accordance with law.

7. In the event the Petitioner files an application under Section 14 of the Limitation Act, 1963 for exclusion of the period during which these writ petitions remained pending before this Court, the same shall be considered by the Appellate Authority in accordance with law.

8. With the aforesaid observations, the petitions, along with pending applications, stands disposed of.

ANIL KSHETARPAL, J

BHARAT PARASHAR, J

OCTOBER 7, 2026/DH/*MN*

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