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

+ **W.P.(C) 10007/2025 & CM APPL. 41577/2025**

KIMASHI INDIA LTD. THROUGH ITS DIRECTOR

ANIL KUMAR GUPTA AND ANR.

.....Petitioners

Through: **Mr. Ramashish & Rishabh Jain,**
Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Ms Arunima Dwivedi, CGSC**
Mr Akash Verma, Sr. Standing
Counsel, CBIC with Ms Aanchal
Uppal, Advocate for R-2

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

15.04.2026

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1. The counsel for the respondent, on instructions, states that the respondents are unable to justify their claim as regards the service of notice on the petitioner as personal hearing letter is not traceable.
2. In that view of the matter, a further request is made that the petitioner can be issued a fresh opportunity of hearing qua the impugned order.
3. That being so, we deem it appropriate to quash and set aside the impugned Order in Original in the Form DRC-7 dated 13th February 2025 and 06th February 2025 at Annexure P-1, P-2, P-5 and P-6.
4. Accordingly, the present petition along with pending applications, if any, stands disposed of.



5. We permit the respondent to issue fresh notice of hearing and thereafter adjudicate the claim after giving opportunity of hearing to the petitioner without being influenced by the disposal of the present petition.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 15, 2026/DM/OK