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

+ **W.P.(C) 1457/2026 & CM APPL. 7102/2026**

M/S. DAANI ENTERPRISES

.....Petitioner

Through: Mrs. Anjali Jha Manish and Mr.
Priyadarshi Manish, Adv.

versus

**JOINT COMMISSIONER DIRECTORATE GENERAL OF GOODS
AND SERVICE TAX INTELLIGENCE**

.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **26.02.2026**

1. The counsel for the petitioner has specifically relied on the Circular dated 08th February, 2024, which is in the form of guidelines issued to the Investigating Officer.
2. It is the claim of the petitioner that the very investigation was uncalled for, as the petitioner itself is not the end-user.
3. The counsel for the petitioner has claimed that the petitioner is in possession of material, so as to demonstrate the aforesaid fact, and also that the benefits were duly availed of in accordance with law.
4. The aforesaid issues can be brought to the notice of respondent, who has issued the Show Cause Notice, by way of a reply, which we expect the



respondent shall be dealing with on the merits of the matter.

5. On instructions, the counsel for the petitioner, in response to the Court's query, has made a motion for the withdrawal of the present petition.
6. The present petition accordingly stands dismissed as withdrawn.
7. Pending applications, if any, are rendered infructuous.
8. With above observation, the present petition is dismissed as withdrawn.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 26, 2026/sky/st