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

+ **W.P.(C) 3793/2026 & CM APPL. 18557/2026**

M/S APARNA COLLECTION

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr. Vikas Sareen, Ms. Oshin Maggu, Mr. Aryan Nagpal, Ms. Mehak Sharma, Advs.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr. Kushagra Kumar, SPC for R-1/UOI.

Mr. Shubham Tyagi, SSC with Ms. Navruti Ojha and Mr. Rishabh Chauhan, Advs. for CBIC.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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24.03.2026

W.P.(C) 3793/2026 & CM APPL. 18556/2026

1. It is the contention of the counsel for the petitioner that the Show Cause Notice ('SCN') dated 11th July 2024 and 01st July 2024 have been issued by the very same officer, deals with the same parties and the very same transaction, only the amount differs.
2. According to him, once there is already an assessment and adjudication, there is no question of issuing the second SCN.
3. That being so, issue notice of the petition as well as of the stay application to the respondents.



4. *Mr Kushagra Kumar*, SPC appearing on behalf of the respondent no.1/UOI waives notice.
5. *Mr. Shubham Tyagi*, SSC appearing for the respondents no.2 & 3 waives notice.
6. List on 09th July 2026 for final disposal.
7. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 24, 2026/sky/sk