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

+ W.P.(C) 2826/2025 & CM APPL. 13421/2025

BENLON INDIA LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Mr.
Gautam Bajaj Adv

versus

COMMISSIONER OF CGST & ORS.

.....Respondents

Through: Mr. Piyush Beriwal, Mr Sanjay Pal,
Ms Ruchita Srivastava, Ms Neha
Kamboj, Advs. for R-1&3
Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Adv for R-2

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **16.03.2026**

1. Since the impugned order was in complete disregard to the statutory provisions and intentionally targeted the petitioner, this Court has given an option to the respondents to withdraw the order *suo moto* as it is conceded by them that the order is not sustainable in law.
2. However, the respondents have chosen not to make any submission on the said issue about the withdrawal of the impugned order. Similarly, we have also been informed that since there appears to be an intentional attempt on the part of the Additional Commissioner to pass the impugned order without dealing with the consequences of the relevant judgments and also the provisions of the Insolvency and Bankruptcy Code (“IBC”).



3. We are informed by the learned counsel appearing for the respondent No. 1 that he has also informed the respondents and also the concerned Officer who has passed the order about the intentions of the Court. The respondents since have not chosen to file affidavit in reply in the matter, we deem it appropriate to direct the respondent no. 1, Additional Director, CGST to file affidavit, in any case, by Tuesday i.e. 24th March 2026 dealing with the issue in the backdrop of observations made hereinabove.
4. We also direct the learned counsel for the respondents to produce the acknowledgment along with the affidavit about the intimation given to the Officers.
5. List on 24.03.2026.
6. Interim orders, if any, to continue.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 16, 2026/DM/yr