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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 3980/2026 & CM APPL. 19489/2026, CM APPL.
19490/2026

M/S APARNA LACE CRAFTSPetitioner
Through: Mr. Akhil Krishan Maggu, Mr. Vikas
Sareen, Ms. Oshin Maggu, Mr. Aryan
Nagpal and Ms. Mehak Sharma,
Advocates

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Kushagra Kumar, SPC with Mr.
Durgesh Pandey Advocate for R/UOI
Mr. Shlok Chandra (Senior Standing
Counsel, CBIC) with Mr. Parikshit
Singh Bhati, Mr. Udit Dad and Ms.
Lolita D. Crasta, Advocates

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

% **ORDER**
27.03.2026

1. The *paragraph* 16 of the writ petition reads thus:-

“16. That it is most respectfully submitted that the entire proceedings undertaken by the Respondents vide the impugned notice (Annexure-P2) and further passing of impugned order (Annexure-P3) is in total duplication of the impugned notice bearing no.58/2024-25 dated 11.07.2024 (Annexure-P4) and further passing of impugned order bearing no. 75/ADJ/D.N./2024-25 dated 27.01.2025 (Annexure-P5). The Petitioner to buttress its



claim, relies upon the table below:

Show Cause Notice No.58/2024-25 Dated 11.07.2024 (Table-C) Noticee No. (Annexure-P4)	Name of the Noticee	Show Cause Notice No.43/2024-25 Dated 01.07.2024 Noticee No. (Annexure-P2)
1	Redmancy World	44
2	Surys International	3
3	Java Paints & Resins	33
4	Raaz International	1
6	Dreamz International	7
7	Fixing Fasteners	10
11	RS Alloys	9
16	Varsha Ployers	61
17	Panchwati Enterprises	4
19	Aparna Crafts	28
20	Aparna Collection	21
23	Nanak Enterprises	49
29	Shah Trading	23
31	Kunj Behari Enterprises	31
32	Kay-Voks International	64
34	Jai Maa Sales	29
35	Mahadev Packaging & Co.	35
44	Hare Rama Industries	42
47	Lamba International	12
49	Paras Handloom	25
50	Bright Cove Goods	11
53	Shah & Sons	19



66	<i>Krishna Metal</i>	41
76	<i>Pawan Kumar and Co.</i>	67
93	<i>Gokul Plastics</i>	68
104	<i>Vardhman Enterprises</i>	47
108	<i>S.G. International</i>	13
112	<i>Shiv Metal</i>	39
	<i>Nirvana Enterprises</i>	2

2. The contentions are that the very same Assessing Officer has issued two different show cause notices for the very same transaction between the same parties and as such, the order impugned is not sustainable.
3. Issue notice to the respondents.
4. *Mr. Kushagra Kumar*, learned Senior Panel Counsel waives notice for respondent no. 1 and *Mr. Shlok Chandra*, learned Senior Standing Counsel waives notice for respondents no. 2 and 3.
5. List on 9th July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 27, 2026/pr/ok