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

+ **W.P.(C) 3533/2025 & CM APPL. 16550/2025**

SHIVAM IRON STORE THROUGH PROPRIETOR JAGDISH
BANSALPetitioner

Through: Mr. Prabhat Kumar, Adv.
versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Harpreet Singh, SSC with Mr.
Akshay Saxena, Ms. Shivali Saxena,
Mr. Jai Ahuja and Mr. Sanidhya
Sharma, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 16551/2025 (for exemption)

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

W.P.(C) 3533/2025 & CM APPL. 16550/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the impugned order dated 20th February, 2025 by which a demand of Rs. 55,03,851/- has been raised against the Petitioner.

4. The submission of Id. Counsel for the Petitioner is that by the time the Show Cause Notice (hereinafter, 'SCN') was issued on 25th November, 2024, the Petitioner's Goods and Services Tax registration had already been cancelled



at the request of the Petitioner. Moreover, no personal hearing was granted to the Petitioner.

5. Issue notice. Mr. Harpreet Singh, Id. SSC accepts notice.

6. Let a reply will be filed within four weeks. Rejoinder thereto be filed within four weeks thereafter

7. In the meantime, no coercive measures shall be taken against the Petitioner.

8. The contact details of the Petitioner for further communication are as under:

- **E-mail Address:** office@rklegal.org
- **Mobile:** 9312315121

9. List on 2nd December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 4, 2025/kp/ck