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

+ W.P.(C) 3869/2025 and CM APPL. 17980/2025
M/S PLANET DEWSOFT PRIVATE LIMITEDPetitioner
Through: Mr. Ashish Chauhan and Mr.
Ashutosh Lal, Advs.
versus

UNION OF INDIA AND ANR.Respondents
Through: Counsel(appearance not given)

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
08.07.2026

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1. The present Writ Petition has been filed questioning the correctness of the Order dated 25th January, 2025, passed pursuant to the adjudication of the Show Cause Notice dated 27th July, 2024, issued to the Petitioner.
2. It is noted that a statutory Appeal against the aforesaid Order is maintainable under Rule 109A of the Central Goods and Services Rules, 2017.
3. Learned Counsel appearing on behalf of the Petitioner submits that the concerned Authority was required to grant three opportunities of personal hearing to the Petitioner, which were not afforded.
4. However, a perusal of the impugned Order reveals that the Petitioner was granted an opportunity of hearing and had also filed a reply to the Show Cause Notice. It is further recorded therein that the Petitioner did not participate in the proceedings thereafter.
5. In view of the aforesaid, this Court is of the considered view



that the Petitioner ought to avail of the statutory alternative remedy available under law.

6. Accordingly, the present Writ Petition stands dismissed, with liberty to the Petitioner to avail of the statutory remedy available in accordance with law.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 8, 2026/Pt/MM