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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 6177/2021&CM APPL. 19571/2021

M/S A R FISHERIES PVT. LTD.

.....Petitioner

Through: Mr. Puneet Aggarwal, Mr. Yuvraj Singh, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advocates. (M: 9968768840)

versus

UNION OF IND & ORS.

.....Respondents

Through: Mr. Harpreet Singh, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.02.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned show cause notice dated 31st May, 2021 passed by the Respondent No. 3 - Office of the Commissioner of GST & Central Excise on the ground of being *non-est* and to declare the proceedings thereto as void.
3. After some hearing, the Court has given an option to the Petitioner to avail of the pre-show cause notice consultation in terms of the orders passed by the Supreme Court and the Calcutta High Court in ***Yaduka Agrotech Pvt. Ltd. v. Commissioner of CGST and others, 2022 SCC OnLine SC 1789 and Commissioner of CGST, Kolkata Audit-I v. Saumya Agrotech Pvt. Ltd., 2022 SCC OnLine Cal 4533***, respectively.
4. Ld. Counsel for the Petitioner now submits that he wishes to challenge the jurisdiction of the Respondent No. 3 in issuing the impugned show cause



notice itself, in view of the circular dated 25th April, 2011 issued by the Central Board of Excise & Customs.

5. List for hearing on 1st May, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

FEBRUARY 21, 2025/da/ms