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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7089/2025, CM APPL. 32051/2025 & CM APPL. 32052/2025**

MI2C SECURITY AND FACILITIES PVT LTDPetitioner

Through: Mr. Nitin Kanwar, Mr. Rajiv Kumar,
Mr. Dushyant Kumar, Mr. Shivam
Jain and Mr. Jitender Kumar, Advs.

versus

**ADDITIONAL COMMISSIONER DELHI WEST
COMMISSIONERATE & ANR.Respondents**

Through: Mr. Shubham Tyagi, SSC with Ms.
Navruti Ojha, Adv. for R-1 & 2

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% **23.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India *inter alia* seeking to set aside impugned Show Cause Notice dated 1st August, 2024 and impugned Order in Original dated 25th January, 2025 *inter alia* on the ground that the impugned SCN is a consolidated notice for multiple financial years which, according to the Petitioner, is against the scheme of the Central Goods and Services Act, 2017.
3. The same issue is under consideration before this Court in a batch of matters with the lead petition being **W.P.(C) 4392/2025** titled '**Quest Infotech Pvt. Ltd. v. Union of India**'.



4. Accordingly, list along with **W.P.(C) 4392/2025** on 24th July, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/PU