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

+ **W.P.(C) 7089/2025 & CM APPL. 32051/2025**

MI2C SECURITY AND FACILITIES PVT LTDPetitioner

Through: Mr. Nitin Kanwar, Mr. Parul Kanwar,
Mr. Dushyant Nayak, Mr. Rajiv
Kumar, Mr. Shivam Jain & Mr.
Jitender Singh, Advs.

versus

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

Through: Mr. Shubham Tyagi, SSC for CBIC
with Ms. Navruti Ojha, Mr. Harish
Saini & Mr. Rishabh Chauhan, Advs.
Ms. Vaishali Gupta, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 20.08.2025

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 the impugned Show Cause Notice dated 1st August, 2024 and the impugned Order-in-Original dated 25th January, 2025 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. Issue notice. Ld. Counsels for the Respondents accepts notice.
4. Let the counter affidavit be filed within four weeks. Rejoinder be filed within four weeks thereafter.
5. List before the Joint Registrar on 23rd September, 2025.
6. List before the Court on 26th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025*/pd/ck*