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

+ **W.P.(C) 7087/2025 & CM APPL. 32047/2025**

HCC VCCL JOINT VENTURE

.....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak Kumar, Ms. Prachi Sharma, Ms. Annwesha Laskar & Mr. Chaitanya Tripathi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC for CBIC with Mr. Shreya Lamba, Mr. Ritwik Saha & Mr. Arya Suresh, Advs.
Ms. Nisha Mohandas, Mr. Jayesh Khandelwal, Advs.

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 13th February, 2025 (hereinafter, 'SCN') bearing Reference No. 371/2024-25 on the ground that the impugned SCN is a consolidated notice for multiple financial years which, according to the Petitioner, is contrary to the scheme of the Central Goods and Services Act, 2017.
3. Ld. Counsel for the Petitioner further submits that the applicable refund in favour of the Petitioner has also been rejected.



4. Accordingly, issue notice. Ld. Counsels for the Respondents accepts notice.
5. Let the counter affidavit be filed within four weeks. Rejoinder be filed within four weeks thereafter.
6. List before the Joint Registrar on 23rd September, 2025.
7. List before the Court on 26th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025/pd/ck