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

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

HCC VCCL JOINT VENTUREPetitioner
Through: None.

versus

UNION OF INDIA & ORS.Respondents
Through: None.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **15.07.2026**

1. *Vide* Resolution dated 14.07.2026 issued by the Delhi High Court Bar Association, it has been informed that the members of the Bar are abstaining from work today, i.e., 15.07.2026.
2. By way of the present Petition, the Petitioner, *inter alia*, seeks to set-aside and quash the Show Cause Notice dated 13.02.2025, passed by the Commissioner, CGST Delhi West, inasmuch as the same is without jurisdiction and in violation of Section 66 of the CGST Act, 2017 and Rule 102 of the CGST Rules, 2017.
3. There is no representation on behalf of the parties.
4. Accordingly, the matter is adjourned for 31.08.2026.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 15, 2026/sp/hr