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

+ **W.P.(C) 7867/2025 & CM APPL. 34760/2025**

AMIT AGGARWAL FORMER DIRECTOR OF M/S INCLINE
OVERSEAS PRIVATE LIMITED (STRUCK OFF)Petitioner

Through: Mr. Nitin Gulati, Mr. Ajay Gupta, Ms.
Reena Gandhi & Mr. Ashok Kochar,
Advocates (M-9625651917)

versus

ASSISTANT COMMISSIONER (ADJUDICATION), RANGE 135
CGST DELHI WEST, JANAKPURI DIVISION, DELHI

.....Respondent

Through: Mr. Shlok Chandra, Sr standing
Counsel.

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+ **W.P.(C) 8340/2025 & CM APPL. 36174/2025**

AMIT AGGARWAL FORMER DIRECTOR OF M/S INCLINE
OVERSEAS PRIVATE LIMITED (STRUCK OFF)Petitioner

Through: Mr. Nitin Gulati, Mr. Ajay Gupta, Ms.
Reena Gandhi & Mr. Ashok Kochar,
Advocates (M-9625651917)

versus

ASSISTANT COMMISSIONER (ADJUDICATION), RANGE 135
CGST DELHI WEST, JANAKPURI DIVISION, DELHI

.....Respondent

Through: Mr. Shlok Chandra, Sr standing
Counsel.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **10.07.2025**

1. This hearing has been done through hybrid mode.



CM APPL. 36173/2025 in W.P.(C) 8340/2025(exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 7867/2025 & CM APPL. 34760/2025

W.P.(C) 8340/2025 & CM APPL. 36174/2025

3. The present petitions have been filed by the Petitioner – Amit Aggarwal, former Director of M/s Incline Overseas Private Limited under Article 226 of the Constitution of India.

4. The main plea of Mr. Nitin Gulati, Id. Counsel appearing for the Petitioner in this petition is that in the year 2017-18 the Petitioner firm was not existent and therefore, the demand raised in the adjudication orders dated 16th January, 2025 and 3rd February, 2025, could not be raised. He further submits that the name of the Petitioner firm was struck off in 2022.

5. Let Mr. Shlok Chandra take instructions as to the financial years in respect of which the adjudication orders have been passed.

6. List on 15th July, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 10, 2025/da/ss