



\$~68

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

+ **W.P.(C) 9926/2025 & CM APPL. 41344/2025**

CHAMPION EL COM PVT. LTD. THROUGH ITS DIRECTOR
ANIL KUMAR GUPTA & ANR.Petitioners

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Ramashish, Mr. Rishabh Jain & Ms.
Tanya Saraswat, Adv.

versus

UNION OF INDIA REVENUE SECRETARY,
MINISTRY OF FINANCE & ORS.Respondents

Through: Ms. Ira Singh, SPC for R-1.
Ms. Monica Benjamin, SSC with Ms.
Nancy Jain, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **24.07.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the four Orders-in-Original dated 21st January, 2025, 1st February, 2025, 1st February, 2025 and 5th February, 2025. The said Orders-in-Original arise out of four Show Cause Notices (hereinafter, 'SCNs') dated 7th June, 2024, 3rd August, 2024, 4th August, 2024 and 17th July, 2020.
3. The challenges raised by Mr. Jain, Id. Counsel for the Petitioner are as under:
 - i) That the opportunity to file replies and personal hearings have not been granted in these matters, though in some SCNs, replies have been filed;



- ii) That the SCNs and adjudication orders are not issued by proper officers;
 - iii) That there is an overlap in the period which is specified in all the SCNs and orders;
 - iv) That one of the Orders-in-Original is barred by limitation.
4. Insofar as some of the Orders-in-Original are concerned, for example the Order-in-Original dated 21st January, 2025, this Court has already dealt with a challenge to the said Order-in-Original in a writ petition filed by one entity who had also received fraudulent Input Tax Credit (hereinafter, 'ITC') from 79 suppliers who are stated to be fake. In the said petition being ***W.P.(C) 10405/2025*** titled '***Anita Gupta Proprietor RS Chemical Suppliers v. Additional Commissioner, Adjudication CGST Delhi North and Anr.***', the Court has already relegated the said party to the appellate remedy.
5. Mr. Jain. Id. Counsel for the Petitioner seeks to differentiate the case of his client from the said case by arguing that no personal hearing notice was given in the present matter at all. However, paragraph 8.1 of the Order-in-Original dated 21st January, 2025 records to the contrary.
6. Ms. Benjamin, Id. Senior Standing Counsel, who is appearing for the Department submits that she would seek instructions as to whether in all these matter replies have been filed or any hearing notices were furnished to the Petitioner or not.
7. List for said purpose on 28th July, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 24, 2025/Rahul/ck