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IN THE HIGH COURT OF DELHI AT NEW DELHI

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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 and Ms.
Tanya Saraswat, Advs.

versus

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

Through: Ms. Monica Benjamin SSC with Ms.
Nancy Jain, Advs. for R-2. (M:
8882573792)
Mr. Sumit K. Batra, Adv. for GNCTD
(M: 9911211000)
Ms. Ira Singh, Adv. for UOI.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 28.07.2025

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, 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. On the last date of hearing, *i.e.*, 24th July, 2025, it was directed hereunder:



“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.”

4. Today, Ms. Benjamin, Id. Counsel seeks to make submissions to the effect that the notices were served upon the Petitioner through speed post. She has been able to obtain a copy of the dispatch register.
5. Accordingly, let the entire documentation be obtained from CGST, North and CGST, West. An affidavit be filed in this regard by the Department.
6. CGST, West has not been impleaded in this matter as a Respondent. Accordingly, let the CGST, West be impleaded as Respondent No.4.
7. Mr. Jain, Id. Counsel shall file the amended memo of parties within a week.
8. List on 9th September, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 28, 2025

dj/rks