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* **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.
Rishabh Jain, Mr. Ramashish 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 Adv.
Mr. Sumit K. Batra, Adv.
Ms. Ira Singh (SPC) with Ms. Nandini
Aggarwal, Adv. for R-1

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 09.09.2025

1. This hearing has been done through hybrid mode.
2. Ms. Monika Benjamin, Ld. Counsel for the Respondent seeks further time to file an affidavit in terms of order dated 28th July, 2025.
3. In addition, she raises an objection that the present writ petition challenging multiple orders would not be maintainable.
4. Reliance is placed upon ***W.P. (C) 11051/2025*** titled ***Nitin Gupta Proprietor Shree International vs. Union of India*** and ***Khurjawala Buckles Manufacturing Co. Tantanpara vs. Commissioner, Sales Tax, U.P., Lucknow*** (***1964 SCC Online AII 102: 1965 AII LJ 308: AIR 1965 AII 517***).



5. This aspect shall be considered by this Court on the next date of hearing.
6. The objection raised by Mr. Rajesh Jain, Id. Counsel for the Petitioner is that 1155 noticees were given personal hearing on one day, which is almost impossible. Let this position be also clarified by the Department in its affidavit.
7. List on 27th November, 2025

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 9, 2025/kp/ss