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

+ **W.P.(C) 10175/2025**

STAR TRADERS THROUGH ITS PROPRIETOR

MR. ATIMUKT JAIN

.....Petitioner

Through: Mr. Rakesh Kumar & Mr. Parveen
Gambhir, Advs.

versus

**COMMISSIONER OF CENTRAL GOODS AND
SERVICE TAX AND ANOTHER AND ANOTHER**

.....Respondents

Through: Mr. Aakarsh Srivastava, Senior
Standing Counsel with Mr. Anand
Pandey, Adv. (9871094948)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **18.07.2025**

1. This hearing has been done through hybrid mode.

CM APPL.42267/2025

2. Allowed, subject to just exceptions.

3. The application stands disposed of.

W.P.(C) 10175/2025

4. The present petition under Article 226 of the Constitution of India has been filed challenging the impugned Show Cause Notice (*hereinafter* 'SCN') and Order dated 05th August, 2024 and 30th January, 2025.

5. The case of the Petitioner is that there is an overlap between the SCN



issued by the Central GST Department and the SCN issued by the Delhi GST Department dated 26th September, 2023 both of which arise from the same cause of action and are in respect of availment of Input Tax Credit (*hereinafter* 'ITC'). It is submitted that such overlap is in violation of Section 6(2) (b) of Central Goods and Services Tax Act, 2017.

6. The Petitioner also submits that a connected writ, being **W.P.(C) 89/2025**, has been filed by it which is listed on 19th August, 2025.

7. Accordingly, list this matter on 19th August, 2025. Both matters shall be taken up together on the said date.

CM APPL.42268/2025 (stay)

8. Issue notice.

9. Mr. Aakarsh Srivastava, Senior Standing Counsel accepts notice.

10. Let the Respondents file a short affidavit in this case.

11. List on 19th August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 18, 2025

ab/Ar.