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

+ **W.P.(C) 11855/2024**

**M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH
ITS PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.**

.....Petitioner

Through: Mr. R.P. Singh, Mr. Yash
Aggarwal, Mr. Anant Vijay,
Mr. Aman Sinha, Mr. Ayush
Sharma & Mr. Pankaj Kumar,
Advs.

versus

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
AND CENTRAL GOODS AND SERVICE TAX NORTH**

.....Respondent

Through: Mr. Anurag Ojha, SSC with
Mr. Shubham Kumar, Mr.
Kumar Abhishek & Mr. Dipak
Raj, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **29.08.2024**

CM APPL. 49330/2024 (Ex.)

Allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 11855/2024 & CM APPL. 49329/2024 (Interim Relief)

1. We take note of an identical challenge which forms subject matter of WP(C) 16163/2023 and other connected writ petitions on which judgment has been reserved on 13 August 2024.

2. Consequently, we formally issue notice on the writ petition. Since the respondent is duly represented by Mr. Ojha, learned counsel,



let a reply be filed within a period of six weeks. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

3. Following the interim orders operating on the aforementioned writ petitions, we hereby provide that till the next date of hearing, no coercive action shall be taken against the writ petitioners pursuant to the impugned order dated 28 May 2024.

4. Let the writ petition be called again on 03.12.2024.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 29, 2024/kk