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

+ **W.P.(C) 12174/2025 & CM APPL. 49650/2025**

S M OVERSEAS

.....Petitioner

Through: Mr. Rajeev Aggarwal and Mr. Shubham
Goel, Advs.

versus

COMMISSIONER CGST DELHI NORTH

.....Respondent

Through: Mr. Shashank Sharma, SSC for R-1.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **13.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 49649/2025

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

CM APPL. 49651/2025

3. This is an application seeking condonation of delay in refiling the present writ petition. For the reasons stated in the application, the delay of 30 days is condoned. Application is disposed of.

W.P.(C) 12174/2025 & CM APPL. 49650/2025

4. The present writ petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the following:



S.No	Show Cause Notices ('SCNs')	Issued by	Order	Demand	
1.	SCN No.56/2024-25 dated 11th July, 2024 and DRC-01 dated 05th August, 2024	Deputy Commissioner (AE), CGST & CX, Delhi North Commissionerate	Order in Original No.24/AC/2025 dated 03rd February, 2025 and DRC-07 dated 04th February, 2025	Rs. 19,44,819 (IGST)	Issued to 122 firms and in respect of 16 entities
2.	Show Cause Notice bearing No.101/2024-25 dated 29th July, 2024 and DRC-01 dated 04th August, 2024	Additional Commissioner (AE), CGST & CX, Delhi North Commissionerate	Order in Original No. 128/ADC/D. N/ Bhavan Meena/2024-2025 dated 30th January, 2025 and DRC-07 dated 31st January, 2025	Rs.41,23,405 (Rs.20,61,702.5 CGST and SGST each)	Issued to 21 firms and in respect of 5 entities
3.	F.No.574/CE .71/ 2018/Inv./ 8716 dated 02nd August, 2024 and DRC-01 dated 03rd August, 2024	Deputy Director of DGGI (HQRS), Delhi	Order in Original No.21/AC/2025 dated 03rd February, 2025 and DRC-07 dated 04th February, 2025	Rs.1,05,24,856 (CGST and SGST: 6,52,015 each and IGST: Rs.92,20,826	Issued only to the Petitioner and in regard to 3 entities.

5. The submission on behalf of the Petitioner is that in all the three SCNs the transactions with the same entities are being impugned by the GST



Department, namely, M/s Bhagaya Industries, M/s Bhagwati Impex and M/s Star International. In the second and third proceedings, another entity by the name M/s Kavita Industries has also been added.

6. In so far as the first SCN is concerned, the submission of the Id. Counsel for the Petitioner is that despite the detailed submissions having been made by the Petitioner, the impugned order has been passed in an unreasoned manner.

7. The Court has perused the respective orders dated 3rd February, 2025, 30th January, 2025 and 3rd February, 2025. Clearly, there appears to be an overlap in the said notices and orders.

8. Accordingly, issue notice. Mr. Shashank Sharma, Id. SSC for the Respondent is requested to accept the notice.

9. Let Mr. Shashank Sharma, Id. SSC seek instructions in respect of all three orders which have been passed.

10. List on 28th August, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 13, 2025/kp/ck