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

+ **W.P.(C) 12703/2025 & CM APPL. 51923/2025**

METRO INFORMATION PVT. LTD

.....Petitioner

Through: Mr. Gaurav Gupta & Mr Deepanshu
Saini, Advs

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Ashish Batra, SPC for UOI/ R-1.
Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **26.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, challenging the impugned Order-in-Original dated 22nd December, 2023 arising out of Show Cause Notice dated 25th September, 2023. *Vide* the impugned Order-in-Original a demand of Rs. 2,81,03,805/- has been raised against the Petitioner by the Department.
3. In addition, the Petitioner has also challenged the Notification No.9/2023-Central Tax dated 31st March, 2023 and Notification No. 9/2023-State Tax dated 22nd June, 2023.
4. The Impugned Order-in-Original is dated 22nd December, 2023, however, as per Mr. Gaurav Gupta, Id. Counsel for the Petitioner, it has been issued on 01st January, 2024 which is beyond the period of limitation.



5. Let Mr. R. Ramachandran, Id. SSC seeks instructions as to when this impugned Order-in-Original was issued and documents reflecting the service of the order be placed on record.
6. List for hearing on 12th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025/sk/msh