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

(62)

+ W.P.(C) 13784/2024

M/S HRJ POLYMERS PVT LTD & ORS.

.....Petitioners

versus

OFFICE OF COMMISSIONER CENTRAL

EXCISE AND CGST THROUGH COMMISSIONERRespondent

(63)

+ W.P.(C) 13786/2024

M/S ANURAG ENTERPRISES (THROUGH ITS
PROPREITOR SMT. SANGEETA KUNDALIA) & ANR.

.....Petitioners

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE

AND CGST (THROUGH COMMISSIONER)

.....Respondent

Present : Mr R P Singh, Mr Yash Aggarawal, Mr Anant
Vijay Mr Aman Sinha, Mr Ayush Sharma and Mr
Pankaj Kumar, Advocates for the petitioners.

Mr Anurag Ojha, SSC for the Respondent.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

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01.10.2024

CM APPL. 57720/2024(Exemption) in W.P.(C) 13784/2024

CM APPL. 57723/2024(Exemption) in W.P.(C) 13786/2024

1. Exemptions are allowed, subject to all just exceptions.

2. The applications stand disposed of.

W.P.(C) 13784/2024 & CM APPL. 57719/2024

W.P.(C) 13786/2024 & CM APPL. 57722/2024

3. The learned counsel for the petitioners submits that a common order



dated 28.05.2024 (hereafter *the impugned order*) has been passed in respect of thirteen entities. Some of the petitioners had approached this Court challenging the impugned order. Notices were issued in those petitions and interim orders have been passed in those matters restraining the respondents from taking any coercive action.

4. Issue notice.

5. The learned counsel for the respondents accepts notice and seeks time to file the counter-affidavit. Let the counter-affidavit be filed within four weeks from date. Rejoinder thereto, if any, be also filed before the next date of hearing.

6. The learned counsel for the petitioners is also at liberty to file the additional documents within one week from date.

7. List along with connected petition [W.P.(C) No.11855/2024 captioned *M/s Oswal PVC Compound Industries (Through its proprietor Sh Hemraj Kundalia) & Others v. Office of the Commissioner of Central Excise and Central Goods and Service Tax North*] on 03.12.2024.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 01, 2024

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Click here to check corrigendum, if any