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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 14041/2025 & CM APPL. 57493-94/2025

M/S. BALAJI ENTERPRISES

.....Petitioner

Through: Mr. Shivender Kumar Sharma, Mr.
Urooj Chaudhary and Ms. Esha Sharma,
Adv.

versus

THE ADDITIONAL DIRECTOR GENERAL, DGGI
& ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **11.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 57493-94/2025 (for exemption)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 14041/2025

3. The present petition has been filed by the Petitioner – M/s Balaji Enterprises under Article 226 of the Constitution of India, *inter alia*, challenging the seizure of cash to the tune of Rs.7,49,800/- by the Directorate General of Goods and Services Tax Intelligence.

4. Ld. Counsel for the Petitioner has placed reliance upon the decision of this Court in *M/S Balaji Enterprises v. Principal Additional Director General Directorate General of GST Intelligence [W.P.(C)103250/2024 decided on 30th May, 2023]* as also the decision in *Deepak Khandelwal proprietor M/s*



Shri Shyam Metal v. Commissioner of CGST, Delhi West & Anr., [W.P.(C) 6739/2021, decided on 17th August, 2023].

5. Issue notice. Mr. Anurag Ojha, Id. SSC, who is present in the Court, is requested to accept the notice.
6. Let the counter affidavit be filed within two weeks. Rejoinder thereto be filed within two weeks thereafter.
7. List on 9th October, 2025 in the ***supplementary list***.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 11, 2025

dk/ck