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

+ **W.P.(C) 15497/2025**

XI

Through: Mr. Kumar Utkarsh, Adv.
(9662778086)Petitioner

versus

UNION OF INDIA AND ORS

Through: Ms. Samiksha Godiyal, SSC with Mr.
Tenzing N Bhutia & Mr. BD Rao
Kundan, Advs. (7348851569)Respondents

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **09.10.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner on the ground that he has not been considered for the grant of reward in terms of **Notification dated 31st July 2015** issued by the Central Board of Excise and Customs (Anti Smuggling Unit).
3. The case of the Petitioner is that he had provided intelligence in respect of evasion of GST by one Mi2C Security and Facilities Private Limited and one Prehari Cyber Security & Facilities Private Limited, both companies based in New Delhi.
4. The information which was supplied by the Petitioner is stated to have been that the said companies are collecting huge amounts of GST and passing Input Tax Credit to the clients, without depositing the tax.



5. Pursuant to such information, proceedings were initiated against the said two companies and thereafter, a substantial amount of tax is stated to have been deposited by the said two entities before the concerned Department.
6. In view thereof, the Petitioner prays for the grant of reward in terms of ***Notification dated 31st July 2015.***
7. The properly notarised affidavit, with full name and particulars of the Petitioner has been handed over to the Court in a sealed cover. Let the same be retained by the Registry in the sealed cover.
8. Issue notice. Ms. Samiksha Godiyal, ld. SSC, who is present in Court, is requested to accept notice on behalf of the Respondents.
9. Let a counter affidavit be filed within two weeks. Rejoinder thereto, be filed within two weeks thereafter.
10. List on 18th December 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 9, 2025

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