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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16888/2025 & CM APPL. 69465/2025**
M/S TATA PROJECTS LIMITEDPetitioner
Through: Mr. Deepak Kumar Khokhar, Mr.
Bharat Raichandani, Mr. Chaitanya
G. Tripathi, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Sumit K. Batra, Ms. Priyanka
Jindal, Adv, for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **14.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 30th September, 2025, passed by the Assistant Commissioner /GSTO, Ward 109, (Special Zone), Zone 12, Delhi (*hereinafter*, 'impugned SCN').
3. The short issue that has been raised is that, the impugned SCN has been issued by the Assistant Commissioner /GSTO, Ward 109, (Special Zone), Zone 12, Delhi. However, in terms of **Circular No. 31/05/2018** dated 09th February, 2018, issued by the Central Board of Indirect Taxes and Customs, when the demand is above Rs. 2,00,00,000/-, the same ought to be issued only by the Additional Commissioner or the Joint Commissioner, and not by any officer below this rank.
4. Let Id. Counsel for the Respondent seek instructions on this issue.



5. List on 09th December, 2025 in the ***Supplementary List***.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 14, 2025/tg/hp/sm