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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17077/2025 & CM APPL. 70280/2025**

M/S APARNA COLLECTIONPetitioner
Through: Mr. Akhil Krishnan Maggu, Adv.
versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Anurag Ojha, SCC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **11.11.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 70281/2025

2. Allowed subject to just exceptions. Application is accordingly disposed off.

W.P.(C) 17077/2025 & CM APPL. 70280/2025

3. The present petition has been filed, *inter alia*, challenging the impugned Order-in-Original dated 21st January, 2025 whereby a demand of Rs. 65,56,026/- has been confirmed against the Petitioner for the Financial Years 2017-18 to 2021-22.

4. The issue raised in this case is about a consolidated notice being issued for multiple tax periods.

5. This Court has already taken a view in *Ambika Traders Through Proprietor Gaurav Gupta vs. Additional Commissioner, Adjudication Dggsti, Cgst Delhi North, 2025:DHC:6181-DB* which was upheld by the Supreme Court *vide* order dated 1st September, 2025 passed in *SLP(C) No.*



23774 / 2025.

6. Ld. Counsel for the Petitioner, however, points out that in view of the decision of this Court in **Ambika Traders (supra)**, the Petitioner had approached the Supreme Court in **W.P. (C) No. 890/2025** titled **M/s. Aparna Collection vs. Union of India & Ors.**, wherein vide order dated 07th October, 2025 it was directed as under:

“1. After arguing the matter for some time, Mr. Akhil Krishnan Maggu, learned counsel appearing for the petitioner, seeks leave to withdraw this writ petition filed under Article 32 of the Constitution of India so as to approach the High Court.

2. The petitioner will be at liberty to bring to the notice of the High Court the decisions of the Madras High Court and the Andhra Pradesh High Court and it can be considered and disposed of by the High Court on its own merits.”

7. In view of the above, let a copy of the concerned writ petition filed before the Supreme Court i.e., **W.P. (C) No. 890/2025** be placed on record.

8. Let written submissions be filed by the Petitioner before the next date of hearing.

9. List on 17th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 11, 2025/pt/msh