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

+ **W.P.(C) 17260/2024 & CM APPL. 73440/2024 (Stay)**

SH RAGHAV AGARWALPetitioner
Through: **Ms. Vibhooti Malhotra, Adv.**

versus

**PRINCIPAL COMMISSIONER CGST AND CX DELHI
NORTH & ORS.**Respondents
Through: **Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr. Dipak
Raj and Mr. Vishal Jha, Adv.**

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA**

ORDER

% **13.12.2024**

CM APPL. 73441/2024 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 17260/2024 & CM APPL. 73440/2024 (Stay)

1. Notice. Although the respondents are stated to have been placed on advance notice, none has appeared on their behalf when the matter was called. We have consequently requested Mr. Ojha, learned counsel appearing for the respondents on its panel to accept notice and obtain instructions.
2. We take note of the challenge which stands raised in this writ petition with Ms. Malhotra, learned counsel appearing for the petitioner, drawing our attention to the multiple Show Cause Notices ['SCNs'] which have come to be issued for the Financial Years ['FYs'] 2017-2018 to 2023-24.



3. It is submitted that the principal SCN which embodies all the details as well as the material gathered in the course of the investigation is dated 31 July 2024. However, and for the FYs 2017-18 to 2020-21, the following additional SCNs have been issued by the respondents in which the petitioner also stands named as a noticee:-

S.No.	Show Cause Particulars	Dated	Amount (Rs.)	In Re: Supplier
i.	SCN No.43/2024-25 DIN No. 20240751ZI0000555B81	01.07.2024	40,45,450/-	M/s Raaz International and M/s Nivaran Enterprises
ii.	SCN No.58/2024-25 DIN No. 20240751ZI0000000D4A	23.07.2024	98,25,947.36/-	M/s Keshav International
iii.	SCN No.53/2024-25 DIN No. 20240751ZI000000CAA7	23.07.2024	20,93,126/-	Star International
iv.	SCN No. 152/2024-23 DIN No. 20240851ZI0000424202	02.08.2024	14,67,34,597/-	Gaurav Gupta, Tarun Verma and Arun Verma

4. Let Mr. Ojha obtain instructions in light of the above.

5. Let the matter be called again on 14.01.2025.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 13, 2024/RW