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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 AGARWAL

.....Petitioner

Through: Ms. Vibhooti Malhotra, Mr.
Bhuvesh Satija, Mr. Udit
Sharma and Mr. Aniket
Khanduri, Advs.

versus

**PRINCIPAL COMMISSIONER CGST AND CX DELHI
NORTH & ORS.**

.....Respondents

Through: Mr. Anurag Ojha, SSC along
with Mr. Shubham Kumar and
Mr. Dipak Raj, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

% **07.02.2025**

CM APPL. 7614/2025 (Additional Documents)

Bearing in mind the disclosures made, the application is allowed. The documents annexed with the application, subject to due verification, are taken on record.

Application stands disposed of.

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

1. We take note of the principal challenge which stands addressed and which is noticed in our order of 13 December 2024. The petitioner essentially alluded to the various Show Cause Notices [‘SCNs’] which had come to be issued and pertained to overlapping periods.
2. It was in the aforesaid context that we had requested Mr. Ojha,



learned counsel representing the respondents, to take instructions and apprise us of how the respondents proposed to bifurcate the different SCNs or to consolidate matters. Those instructions are yet to be provided to Mr. Ojha with sufficient clarity.

3. In the meanwhile, the petitioner is faced with final orders of assessment which have come to be framed. We had in respect of such orders, in any case, observed that any order that may be passed would abide by the final result of the writ petition.

4. We, consequently, direct the respondents to file their replies within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

5. In the meanwhile, we restrain the respondents from adopting any coercive measures against the writ petitioners pursuant to the orders dated 21 January 2025, 23 January 2025, 04 February 2025 and 31 January 2025 (Annexures-25 to 28).

6. Let this writ petition be called again 19.03.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
FEBRUARY 07, 2025/RW