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

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

SH RAGHAV AGARWAL

.....Petitioner

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

versus

PRINCIPAL COMMISSIONER CGST AND CX DELHI
NORTH & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Adv.

23

AND

+ **W.P.(C) 6591/2025 & CM APPL. 29883/2025**

SWATI AGARWAL

.....Petitioner

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

versus

PRINCIPAL COMMISSIONER CGST AND CX DELHI NORTH
AND ORS.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Harsh Singhal, Mr. Suraj Shekhar Singh, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **02.12.2025**

1. This hearing has been done through hybrid mode.
2. The Respondent's right to file the affidavit has already been closed in these matters in terms of the order dated 14th July, 2025 passed by the Joint



Registrar.

3. Ms. Malhotra, Id. Counsel for the Petitioner raises a serious objection to the fact that the premises of the Petitioner are still lying sealed and the access to the books of accounts has not been given till date.
4. Considering that the show cause notices have already been issued in these matters, the continued locking of the premises and the non-release of the books of accounts would not be tenable.
5. Let Ms. Ojha, Id. SSC for the Department seek instructions in these matters in respect of opening up of the premises and the release of the books of accounts.
6. Let a chart be placed on record by Ms. Malhotra, Id. Counsel showing an overlapping nature of the demands so that proper orders can be passed on the next date of hearing.
7. List on 14th January, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025

dj/msh