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

+ **W.P.(C) 17856/2025**

**M/S HINDUSTAN CONSTRUCTION
COMPANY LTD.**

.....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak
Kumar Khokhar, Mr. Chaitanya G.
Tripathi, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Puneet Dhawan, Senior Panel
Counsel for R-1/UOI.
Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **24.11.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 73791/2025

2. Allowed, subject to all just exceptions. The application is disposed of.

W.P.(C) 17856/2025& CM APPL. 73790/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the Show Cause Notice (hereinafter, 'SCN') bearing no. ZD0709250449520 dated 23rd September, 2025.

4. At the outset, Mr. Bharat Raichandani, Id. Counsel for the Petitioner raises a preliminary issue to challenge the SCN dated 23rd September, 2025.



It is his case that demand of more than Rs. 40 crore has been raised against the Petitioner *vide* the impugned SCN. The said SCN was issued by Mr. Ravinder Jangra, Ward 107, (Special Zone), Delhi GST Department pursuant to the special audit.

5. Mr. Bharat Raichandani, Id. Counsel for the Petitioner submits that pursuant to **Circular No. 31/05/2018-GST** dated 09th February, 2018 issued by Central Board of Excise and Customs, any demand above two crores has to be issued only by the Additional or Joint Commissioner of Central Tax.

6. Mr. Batra, Id. Counsel for the Respondent refutes this and submits that this circular is not applicable for the notices issued by the Delhi GST Department.

7. Let this issue be clarified by the Central Board of Indirect Taxes and Customs (hereinafter, 'CBIC') and Delhi GST Department.

8. Issue Notice. Mr. Sumit Batra, Id. Counsel accepts notice for the Delhi GST Department. For CBIC, Mr. R. Ramachandran, Id. SSC who is present in Court is requested to accept notice. Mr. Puneet Dhawan, Senior Panel Counsel accepts notice for Respondent No.1.

9. Let CBIC be impleaded as Respondent No.6 in this matter.

10. Let Id. Counsel for the Petitioner file the amended memo of parties within one week.

11. List on 9th December, 2025.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

NOVEMBER 24, 2025/tg/ck