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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 19588/2025, CM APPL. 81892/2025 & CM APPL. 81893/2025**

AUTOBEST AUTOMOTIVE (INDIA) PRIVATE LIMITED

.....Petitioner

Through: Mr. Punit Rai and Ms. Srishti Sharma,
Adv.

versus

**ADDITIONAL COMMISSIONER, ANTI EVASION BRANCH,
CGST DELHI, WEST COMMISSIONERATE & ORS.**

.....Respondent

Through: Mr. Akash Verma, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 23.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 81892/2025 (for exemption)

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

W.P.(C) 19588/2025 & CM APPL.81893/2025 (for interim stay)

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the Show Cause Notice (hereinafter, 'SCN') dated 23rd September, 2025 issued for the Financial Years 2019-20 to 2024-25.

4. Ld. Counsel for the Petitioner submits that there are various jurisdictional issues that he wishes to raise in respect of the SCN. No reply has been filed by the Petitioner to the SCN on the ground that he wishes to



challenge the SCN. The challenge has been made now in this writ petition.

5. Let the Petitioner file a reply to the SCN by 15th January, 2026 and a personal hearing be given to the Petitioner. A personal hearing notice shall be given to the Petitioner on the following email address and mobile no.:

Email Address: puneetraiadvocate@gmail.com

Mobile No.: 9810023745

6. The last date for passing the order is 31st March, 2026. If the order is passed prior to the said date, the same shall be filed on record.

7. List on 28th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 23, 2025

dj/ck