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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC011076182025
+ W.P.(C) 50/2026, CM APPL. 128/2026 and CM APPL. 129/2026

MANOJ KUMAR PROP M K STEEL TRADERSPetitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar & Mr. Ankur Sethi,
Advs.

versus

ADDITIONAL COMMISSIONER, CENTRAL GOODS AND SERVICES TAX & ANR.Respondents

Through: Mr. Akash Verma, SSC CBIC,
with Ms. Aanchal Uppal and
Mr. Archit Dwivedi, Advs.

(67)

CNR No. DLHC011099162025
+ W.P.(C) 2528/2026, CM APPL. 12259/2026 and CM APPL. 12260/2026

MANOJ KUMAR PROP M K STEEL TRADERSPetitioner

Through: Mr. A.K. Babbar, Mr. Surinder Kumar & Mr. Ankur Sethi,
Advs.

versus

ADDITIONAL COMMISSIONER, CENTRAL GOODS AND SERVICES TAX & ANR.Respondents

Through: Mr. Akash Verma, SSC CBIC,
with Ms. Aanchal Uppal and
Mr. Archit Dwivedi, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
31.08.2026

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1. Learned Counsel representing the Petitioner, while relying upon the order dated 19.08.2026 passed in **Civil Appeal No. 11277/2026**, titled ***M/s GR Infra Projects Limited Ratlam v. State of Madhya Pradesh***, submits that the Show Cause Notice, being Annexure P-4, fails to disclose the nature of the alleged fraud, which is mandatory.
2. List on 10.09.2026 in the ***Supplementary List***.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 31, 2026/pd/rm