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

\+ W.P.(C) 5443/2026 & CM APPL. 26622/2026, CM APPL. 26623/2026, CM APPL. 26624/2026

VINAY SAHNI .....Petitioner

Through: Mr. Pankaj Kumar Yadav, Mr. Smit Singh Kuru, Mr. Krishan Kumar & Mr. Neeraj Yadav, Advocates alongwith Petitioner through VC

versus

UNION OF INDIA & ORS. .....Respondent

Through: Mr. Apoorv Shukla, CGSC with Mr. Rahul Bhaskar, GP and Ms. Prabhleen A Shukla, Ms. Ilashri Gaur, Advocates for R-1
Ms. Monica Benjamin, SSC for R-2 to R-4 and R-6

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **22.04.2026**

1. The prayer in the petition reads thus:

> *"1. Issue a writ of Certiorari or any other appropriate writ, order or direction to the Respondent authorities to set aside summon dated 10.09.2025 and set aside the e-mail dated 11.03.2025 in the interest of Justice.*
> *2. Issue a writ of Mandamus or any other appropriate writ, order or direction to the Respondent authorities not to proceed further pursuant to the summon dated 10.09.2025 and the e-mail dated 11.03.2025 arising therefrom, and to*

stay all consequential proceedings until the final adjudication of the present Writ Petition.

3. Direction to the Respondent authorities to take immediate and appropriate legal action against the person(s) who have been involved in fraudulent activities and misusing the petitioner's Identity and thereby committing acts of identity theft and financial fraud within such period as this Hon'ble High Court may deem fit and proper.

4. Direct the Respondents to produce and place on record the complete set of documents, papers, and applications which were used for obtaining Goods and Services Tax (GST) registration numbers and for opening bank accounts in the name and identity of the Petitioner.

5. Direct the Respondents to produce complete documents/status report in regards to the complaint filed by the Petitioner.

6. Direct the Respondent authorities to inquire the matter thoroughly and register appropriate criminal proceedings against the offenders, ensuring that the perpetrators are brought to justice.

7. Direct the Respondents to suspend and cancel the GST numbers and freeze/close bank accounts issued against the Petitioner's name or by using Petitioner's identity during the pendency of the Writ Petition."

2. The genesis for initiation of the present petition is the e-mail dated 11th March, 2025 received by the petitioner in regard to the financial transactions relating to financial year 2024-25.

3. It is the case of the petitioner that upon an enquiry, he has found that the documents *viz.* Permanent Account Number Card, Aadhar Card along with his e-mail id, mobile number and address were misused for creating two GST Registrations. It is a categorical statement made by the petitioner that at no point of time, he had applied with the GST Authorities for

providing registrations to the firms, as was granted.

4. The aforesaid has prompted him to implead the party respondents and take out complaint in regard to the aforesaid fraudulent act to be inquired/investigated by the office of the respondents.

5. It is the case of the petitioner that till this date, no concrete communications are received by the petitioner and rather he has been served with the summons.

6. In response to the above, counsel appearing for the respondent/GST Authorities states that in response to the complaint, an inquiry was conducted and the GST registrations have already been cancelled. Learned counsel would further urge that even if the summons were served on the petitioner, the same have not been acted upon nor shall be acted upon.

7. We are more concerned about the mode and manner in which the GST registrations are being obtained and granted, that too without there being any verification. The present case is a perfect example as to how the provisions of the GST Act are being misused so as to claim the tax benefit.

8. Similarly, it is the case of the petitioner that the Income Tax Authorities on the basis of transactions carried out by the said fraudulent GST registrations, have already entered into a communication with the petitioner and there is a strong likelihood that the petitioner will be saddled with a liability on such transactions, to which the petitioner is not even remotely connected with.

9. That being so, issue notice to the respondents.

10. *Mr. Apoorv Shukla*, learned counsel waives notice for respondent no. 1 and *Ms. Monica Benjamin*, learned Senior Standing Counsel waives notice for respondents no. 2 to 4 and 6.

11. Issue notice to the remaining respondents, returnable in four weeks.

12. We direct the respective respondents to file their reply within a period of four weeks from today.

13. List on 21st July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 22, 2026/*pr/sk*