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

+ **W.P.(C) 5515/2017**

RAJINDER KAUR ADMINISTRATIVE OFFICER OF M/S
EBIZ.COM PVT.LTD, & ORS.Petitioners

Through: Representative of the Petitioner in
person

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. K. Radhakrishnan, Sr. Adv. and
Mr. Rupesh Kumar, Sr. Adv. with Ms.
Pankhuri Shrivastava, Adv. Mr. Satish
Aggarwala, SCC, Adv. for R-1 to R-3
(M: 9899189200)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **27.01.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed under Article 226 of the Constitution of India *inter alia* challenging the **Notification No. 2/2015-ST** dated 10th February 2015 issued by the Central Board of Excise and Customs (hereinafter “*CBEC*”), on the ground that the said notification is *ultra-vires* the provisions of the Finance Act, 1994.
3. The Petitioner is appearing in person in this matter.
4. Considering the nature of the challenge, Mr. Mittal, Id. Counsel who is present in Court and appears in **W.P. (C) No. 8212/2017**, wherein similar issues have been raised, may place on record the complete compilation of all



the relevant notifications and the judgments relied upon, primarily for adjudication of the validity of the impugned notification herein.

5. Mr. Radhakrishnan, Id. Sr. Counsel for the Respondents has already handed over the compilation and the judgments. The same is already on record.

6. List on 27th March, 2025.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

JANUARY 27, 2025

sp/ms