



\$~19

* **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: Dr. Pawan Malhan, Managing
Director

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. K. Radhakrishnan, Sr. Adv. and
Mr. Rupesh Kumar, Sr. Adv. with
Ms. Pankhuri Shrivastava,
Mr. Alekshendra Sharma, Advocates
and Mr. Satish Aggarwala, SSC,
Advocates for R-1 to 3.
Mr. Jitendra Kumar Tripathi,
Mr. Sumit Kumar Raj, Ms. Anjali
Dwivedi, Mr. Utkarsh, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

09.02.2026

%

1. There is already an order of adjudication against the petitioner/company which is not questioned in any of the proceedings including the present writ petition.
2. What is questioned in the present writ petition through prayer clause (A) is the notification.
3. There is no substantive prayer in the petition in case if the notification



is set aside.

4. In such an eventuality we are of the view that the petition itself is not maintainable in view of the settled position of law in the matter of ***Kusum Ingots & Alloys Ltd. Vs. Union of India and Anr., (2004) 6 SCC 254*** decided on 28th April, 2004.

5. In this view of the matter we are about to dismiss the petition, however, we would like to give one chance to the petitioner to take appropriate steps in the matter.

6. We are conscious of the fact that the order of adjudication against the petitioner was passed way back in 2017 which is not questioned till date.

7. We are also conscious of the order dated 12th April, 2017 passed in W.P. (C) 3085/2017, which reads thus:-

“WP(C) 3085/2017 & CM No. 13433/2017 (Stay)”

2. *This writ petition prays for the following three reliefs:*

"A) issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents by declaring that the Respondent No. 1 has no authority under the Finance Act, 1994 or under any other law to confer any power to the Respondent No. 2 and the Respondent No. 3 under the Finance Act, 1994, when power is already conferred with the Respondent No.4, which have already been exercised and/or are being exercised over the Petitioner No. 1 time to time;

B) issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents by declare that the Respondent No. 3 has acted without jurisdiction and without authority under the law and ex parte impugned order dated 29.03.2017 passed by the Respondent No. 3 and



quashed the impugned order dated 29.03.2017 as bad under the law;

C) issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/ direction against the Respondents by declare that the Respondent No. 2 has acted without jurisdiction and without authority under the law by issuing the impugned Notice to Show Cause dated 18.10.2016 for the same very period for which proceeding have already been initiated and/or concluded by the jurisdictional authority i.e. officers of the Respondent No. 4 and quashed the impugned Notice to Show Cause dated 18.10.2016 as bad under the law; ... "

3. *As far as prayer (A) is concerned, the Court is of the view that it is vaguely worded and incapable of being granted unless the Petitioner is able to spell out with specificity what precise circular, notification or order is being challenged. This will require recasting the entire petition, including the pleadings and grounds. In other words, a fresh petition would have to be filed. It is not possible for the Court to entertain prayer (A) in its present form.*

4. *As far as prayer (B) is concerned, the order under challenge is an adjudication order against which the Petitioner has a statutory right of appeal. In fact, prayer (C) is also part of prayer (B) itself since the adjudication order has been passed pursuant to the Show Cause Notice (SCN) dated 18th October, 2016.*

5. *The Court does not consider this to be an appropriate case where it should exercise its extraordinary jurisdiction under Article 226 to entertain a challenge to either the SCN or the consequent adjudication order. All grounds that the Petitioner may have to challenge both the SCN and the consequent adjudication order are available to be urged before the concerned appellate forum.*

6. *The writ petition and the application are, accordingly, dismissed."*



8. List on 12th February, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 9, 2026/Sk/yr