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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16727/2025 & CM APPL. 68722/2025**

AADHAR INDIA

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Adv.(
9911610547)

versus

THE ADDITIONAL DIRECTOR

.....Respondent

Through: Mr. P S Singh, Mr. Rajneesh Sharma,
Ms. Shivangi Sharma, Mr. Ashutosh
Bharti & Mr. Meenakshi Singh, Adv.(
8750936564)
Mr. Anurag Ojha, SCC, Mr. Dipak
Raj, Mr. Shashank Kumar and Mr.
Vipul Kumar, Adv
Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv. for R-2
Mr Rahul Sambher, SPC for UOI
(9910033287)

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+ **W.P.(C) 16815/2025 & CM APPL. 69110/2025**

GAIA OVERSEAS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Adv

versus

THE ADDITIONAL DIRECTOR DIRECTORATE GENERAL OF
GST INTELLIGENCE, (DGGI), DELHI ZONAL UNIT AND ORS

.....Respondents

Through: Mr. Anurag Ojha, SCC, Mr. Dipak
Raj, Mr. Shashank Kumar and Mr.
Vipul Kumar, Adv.
Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv. for R-2



Mr. PS Singh and Mr. Ashutosh
Bharti, Advs

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W.P.(C) 8061/2025 & CM APPL. 35293/2025
SSAPP OVERSEAS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advs

versus

**ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF GST
INTELLIGENCE, DGGI, DELHI ZONAL, NEW DELHI AND ORS.**

.....Respondents

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jai Ahuja & Mr.
Sanidhya, Advs.

Mr. Subhash Tanwar, CGSC with Mr.
Naveen, Mr. Sandeep Mishra & Mr.
Harshit Deshwal, Advs. for R-3/UOI

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 12.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 69111/2025 in W.P.(C) 16815/2025

CM APPL. 69112/2025 in W.P.(C) 16815/2025

CM APPL. 68723/2025 in W.P.(C) 16727/2025

CM APPL. 68724/2025 in W.P.(C) 16727/2025

2. Allowed, subject to all just exceptions. The applications are disposed
of.

W.P.(C) 16727/2025 & CM APPL. 68722/2025

W.P.(C) 16815/2025 & CM APPL. 69110/2025

W.P.(C) 8061/2025 & CM APPL. 35293/2025



3. These are three petitions challenging the impugned **Notification No. 79/2020 – Central Tax** dated 15th October, 2020 issued by the Central Board of Indirect Taxes and Customs by which the Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 was amended by making pre-consultation to the Show Cause Notice (hereinafter, ‘SCN’) discretionary and unlike the previous regime in which it was held to be mandatory.
4. Pleadings are complete in **W.P.(C) 8061/2025**, which is the lead matter. Pleadings in other matters may also be completed.
5. Ld. Counsel for the parties to file their respective written submissions in all the matters by the next date of hearing.
6. In the meantime, it is directed that the proceedings emanating from Show Cause Notice dated 29th November, 2024, shall continue and a final order may also be passed. However, the same shall not be given effect to, without further orders of this Court.
7. The Petitioner shall participate fully in the show cause proceedings and also be given a personal hearing notice.
8. List on 27th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025

kk/ck