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

+ W.P.(C) 14000/2022

ARJ EXIM INDIA & ANR. Petitioners
Through: Mr Ramakant Gaur, Ms Sneha
Arya, Ms Prerana Agarwal, Ms
Harshi Gaur and Ms Gauri
Chauhan, Advocates.

versus

ASSISTANT COMMISSIONER, CGST Respondent
Through: Mr Satish Kumar, Senior
Standing Counsel with Mr
Dhruv and Ms Vaishali,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

**HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

ORDER

16.12.2022

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1. The petitioners has filed the present petition, *inter alia*,
praying as under:

- “a) issue a writ of mandamus directing the Respondent Authority to conclude the adjudication proceedings expeditiously and in the meantime, release the seized perishable goods;
- b) direct the Respondent to allow the cross examination of the Panch witnesses, other witnesses whose statements are relied upon in the Show Cause Notice and the officers of the DGGI, whose names are mentioned in para 30 and 32 of this petition.”

2. Search and seizure operations were conducted on the premises of the petitioners on 29.12.2020 and 30.12.2020. It is stated that on 30.12.2020, 375 boxes / cartons were seized from the premises bearing the address, A-63, Road No.1, Mahipalpur Extension, Delhi.
3. One of the principal allegations made against the petitioners is that they had fraudulently availed input tax credit.
4. This Court does not consider it necessary to set out course of events that are transpired after the search and seizure operations. Suffice it to note that the show cause notice dated 23.06.2021 was issued (SCN No.8/2021) under Section 130 of the Central GST Act, 2017, which has not been adjudicated as yet. The petitioners submitted an interim reply dated 22.07.2021 to the aforesaid show cause notice.
5. The petitioners also sought cross-examination of certain officers of the DGCI and other witnesses as mentioned in the present petition.
6. The learned counsel for the petitioners states that although the replies to the Show Cause Notice (SCN No. 8/2021) were termed as interim replies, the same may be considered as final and the adjudicating authority may proceed on the said basis.
7. Insofar as the petitioner's request for permission to cross-examine certain witnesses and officers is concerned, this Court does not consider it apposite to decide the same in these proceedings.
8. The adjudicating authority is requested to complete the proceedings pursuant to the show cause notice as expeditiously as possible and in any event within a period of four months from today. The adjudicating authority shall consider and dispose of the petition's

application for cross examination of witnesses/officers in accordance with law.

9. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

PURUSHAINDR KUMAR KAURAV, J

DECEMBER 16, 2022

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