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

+ **W.P.(C) 16888/2025 & CM APPL. 69465/2025**

**M/S TATA PROJECTS LIMITED**

.....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak  
Kumar Khokhar, Mr. Chaitanya G.  
Tripathi, Advs.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Mr. Dhan Mohan Mishra, Adv for R-1  
Mr. Sumit K. Batra, Ms.Priyanka  
Jindal Advs., for GNCTD

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**AND**

+ **W.P.(C) 17856/2025, CM APPL. 77580/2025, CM APPL.  
73790/2025 & CM APPL. 73790/2025**

**M/S HINDUSTAN CONSTRUCTION COMPANY LTD.**

.....Petitioner

Through: Mr. Bharat Raichandani, Mr. Deepak  
Kumar Khokhar, Mr. Chaitanya G.  
Tripathi, Advs.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Mr. R. Ramchandran, SSC with Mr.  
Prateek Dhir, Adv. for R-6,  
Mr. Sumit K. Batra, Ms.Priyanka  
Jindal Advs.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **09.12.2025**

1. This hearing has been done through hybrid mode.
2. On the previous date of hearing in **W.P.(C) 16888/2025** vide order dated 14th November, 2025 the following issue was raised in these two petitions:



*“3. The short issue that has been raised is that, the impugned SCN has been issued by the Assistant Commissioner /GSTO, Ward 109, (Special Zone), Zone 12, Delhi. However, in terms of Circular No. 31/05/2018 dated 09th February, 2018, issued by the Central Board of Indirect Taxes and Customs, when the demand is above Rs. 2,00,00,000/-, the same ought to be issued only by the Additional Commissioner or the Joint Commissioner, and not by any officer below this rank.”*

3. Today, Mr. R. Ramchandran, Id. SSC for Central Board of Indirect Taxes and Customs (*hereinafter*, ‘CBIC’) has handed over a letter dated 4<sup>th</sup> December, 2025, wherein, a clarification has been sought from the GST Policy Wing.
4. The issue involved in these petitions is important, in as much as, in demands exceeding Rs. 2 crores, at least in Delhi, the submission on behalf of Id. Counsels for the CBIC and Delhi GST Department is that there is no Additional Commissioner at all.
5. Let the clarification given by the GST Policy wing be placed before the Court on the next date of hearing.
6. The proceedings in the Show Cause Notice dated 30th September, 2025 in *W.P.(C) 16888/2025* and Show Cause Notice dated 23rd September, 2025 in *W.P.(C) 17856/2025* shall continue and if the final order is passed, the same shall not be given effect to, without the permission of this Court.
7. List on 2<sup>nd</sup> February, 2026.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**DECEMBER 9, 2025**/tg/sm