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

\# **CNR No. DLHC010210982026**

\+ W.P.(C) 6465/2026, CM APPL. 31866/2026 and CM APPL. 31867/2026

N.K FASHION THROUGH IT PROPRIETOR MR. NARENDER AGARWAL .....Petitioner

Through: Mr. Naveen, Adv.

versus

ASSISTANT COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, DELHI EAST .....Respondent

Through: Ms. Aishwarya Nabh, Adv.
Mr. Akash Panwar, JSC along with Mr. Shantanu Vidyarthi, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 14.10.2026

1. The present Petition has been filed seeking issuance of an appropriate writ, setting aside the Show Cause Notice dated 28.09.2025, and the consequential Order-in-Original dated 31.12.2025 (to be read as 'Impugned Order'), *vide* which the demand of Rs. 37,27,799.80/- under IGST, along with a penalty at the rate of 10% of principal amount, was imposed upon the Petitioner.

2. Undisputedly the Petitioner has an effective alternative remedy of Appeal against the Impugned Order.

3. Learned counsel representing the Petitioner submits that the Impugned Order has been passed while relying upon a Report No.204 of the Directorate General of Analytics & Risk Management

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('DGRAM'), a legible copy of which has not been supplied to the Petitioner. The aforesaid position stands disputed by learned counsel representing the Respondent.

4. In our considered view, this issue can very well be agitated before the Appellate Authority by way of an Appeal. In view of the availability of an effective alternative remedy, and recognizing the issue being sought to be adjudicated by this Court, we are not inclined to exercise our writ jurisdiction.

5. In view of the aforesaid, the present Petition, along with pending applications, is disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 14, 2026
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