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

\# **CNR No. DLHC011022722025**

\+ W.P.(C) 19060/2025 and CM APPL. 79360/2025

M/S RST BATTERIES .....Petitioner

Through: Mr. Aman Sinha and Mr. Rahul Ranjan, Advs.

versus

DEPUTY COMMISSIONER CGST DELHI WEST & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Aditya Chaudhary, Advs.

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

O R D E R

% 14.10.2026

1. At present, there are three orders against the Petitioner. One order was passed on 03.02.2025, upon completion of the investigation. The other two orders were passed on 10.01.2025 and 23.01.2025, pursuant to the Show Cause Notices ('SCNs') dated 02.08.2024.

2. The Petitioner contends that there is duplication in the aforesaid orders.

3. A copy of the reply/counter-affidavit filed by the Respondents is taken on record today. Paragraph 10 thereof reads as under:

> *10. That it is respectfully submitted that the proceedings initiated vide SCN No. 214/2024-25 dated 02.08.2024 & 202/2024-25 dated 02.08.2024 had been adjudicated vide O-I-O No. 348/2024-25 dated 10.01.2025 and O-I-O No. 405/2024-25 dated 23.01.2025, respectively may be considered for withdrawn, if found legally correct, being duplication of proceedings, as the demand involved in both these SCNs already stands adjudicated by the competent authority."*

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4. Learned counsel representing the Respondents states that the necessary corrective steps shall be taken by the competent authority within one week.

5. In view of the aforesaid statement, no further order is required to be passed.

6. Accordingly, the present petition, along with the pending application, stands disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 14, 2026/sp/ad

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