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

+ W.P.(C) 3778/2024 & CM. APPLS. 15555/2024, 15556/2024

M/S. HARDICON LTD.THROUGH ITS MANAGING DIRECTOR-
MR. RAJEEV AGGARWAL Petitioner

Through: Mr. Ramesh Singh, Senior Advocate
with Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advocates

versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE & ANR..... Respondent

Through: Mr. Niraj Kumar, Senior Central
Government Counsel for UOI.
Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jatin Gaur, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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14.03.2024

1. Petitioner seeks quashing of letter dated 26.12.2017, whereby a service tax audit was initiated against the petitioner for the period 2012-2013 to 2017-2018. Petitioner further seeks quashing of Show Cause Notice dated 24.10.2018, which was issued pursuant to the audit.

2. Learned senior counsel for the petitioner submits that the subject proceedings have been initiated in terms of Rule 5A of the Service Tax Rules, 1994. He submits that the validity of the said Rule is under challenge



and a reference before a larger Bench is pending in W.P. (C) 13325/2018, titled *KTC (India) Pvt. Ltd. Vs. Commissioner of Central GST Audit-II, Delhi* and other batch of matters.

3. Issue notice. Notice is accepted by learned counsel for respondents, who submits that petitioner had participated in the audit proceedings and the Show Cause Notice has been issued pursuant to audit carried out.
4. In view of the above, it is directed that the proceedings on the Show Cause Notice may continue and final order, if any, passed before the next date of hearing shall not be given effect to without the leave of the Court.
5. List on 12.08.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 14, 2024

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