

HC: Writ Dismissed for Suppression of Facts and Need for Factual Inquiry

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Aushta Enterprises vs. Union of India Citation: (2025) 31 Centax 219 (Del.)"

Facts of the Case:

In *Aushta Enterprises vs. Union of India*, the assessee challenged proceedings under GST alleging non-service of show cause notice and hearing opportunity, despite being aware of search and investigation. The assessee failed to respond to notices or rebut charges of fake billing and fraudulent transactions. The Department produced a second email showing service, which the assessee had withheld from the writ petition.

Hon'ble High Court Judgement:

The Delhi High Court dismissed the writ petition citing lack of clean hands and suppression of material facts. The Court emphasized that issues involving fraudulent transactions and factual disputes require adjudication through proper statutory mechanisms. Thus, the writ was held to be not maintainable and was not entertained.