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

CNR No. DLHC010066222023

% **Date of Decision: 13th August, 2026**

+ **CONT.CAS(C) 237/2023**

COURT ON ITS OWN MOTION

.....Petitioner

Through: None.

versus

**RAVI BABU, ASSISTANT COMMISSIONER, CGST, DIVISION
DARYAGANJ**

.....Respondent

**Through: Mr. Atul Tripathi, SSC-CBIC with
Mr. Shubham Mishra, Advocate
along with the respondent in person
(M:9560018960)**

CORAM:

HON'BLE MS. JUSTICE MINI PUSHKARNA

MINI PUSHKARNA, J (ORAL)

1. The present petition was initiated on account of a reference that was forwarded to this Court, along with the order dated 19th July, 2022, passed by the Customs, Excise and Service Tax Appellate Tribunal ("CESTAT"), Principal Branch, R.K. Puram, New Delhi.
2. The aforesaid reference was made on account of the fact that the respondent herein, i.e., Assistant Commissioner, Central Goods and Service Tax, Delhi, Shri. Ravi Babu, had issued a Show Cause Notice dated 13th December, 2021, to one M/s Porteck India Info Services Pvt. Ltd., in regards the refund under CENVANT Credit Rules, 2017, which already stood adjudicated by the CESTAT *vide* the final order dated 14th October, 2021, in Service Tax Appeals bearing nos. 50753/2020 and 50754/2020.



3. Learned counsel for the respondent puts in his appearance before this Court along with the respondent, and submits that an Affidavit dated 12th February, 2026, has been filed by the respondent, wherein, the respondent has tendered an unconditional apology before this Court.
4. Learned counsel for the respondent has also taken this Court through the said Affidavit to submit that issuance of the Show Cause Notice dated 13th December, 2021, by the respondent was a *bona fide* act on his behalf, and was in no manner intended to flout the final adjudication by the CESTAT.
5. The respondent, who is present before this Court, expresses unconditional apology before this Court.
6. This Court is further informed that the respondent has already retired in June, 2022, and no disciplinary proceedings or other proceedings have been initiated against him on the basis of the said Show Cause Notice having been issued by him.
7. Accordingly, this Court accepts the unconditional apology given by the respondent. The present contempt is accordingly closed.
8. Petition is accordingly disposed of.

MINI PUSHKARNA, J

AUGUST 13, 2026/au