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

+ W.P.(C) 15532/2022 and CM APPL. 48313/2022, CM APPL. 39118/2023

Date of Decision: **23.03.2026**

IN THE MATTER OF:

PRICEWATERHOUSECOOPERS
PRIVATE LIMITED

.....Petitioner

Through: Mr. Dayan Krishnan, Senior Advocate with Mr. Anuj Berry, Mr. Shiv Johar, Ms. Jayati Sinha, Mr. Shreedhar Kale, Advocates.

versus

DIALOGUE AND DEVELOPMENT COMMISSION OF DELHI &
ANR.

.....Respondents

Through: Mr Sameer Vashisht (SC for GNCTD), Advocate.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR KAURAV

J U D G E M E N T

PURUSHAINDR KUMAR KAURAV, J. (ORAL)

1. The petition is for following reliefs :

(a) *Issue a writ of certiorari or appropriate writ, order or direction quashing and setting aside the Impugned Show Cause Notice dated 14 October 2022 bearing number F.7(11)/VC/DDCD/2021/Pt. File/2074-78 issued by the Respondent No. 1; and*

(b) *Pass any other order/direction(s) as this Hon'ble Court*



may deem appropriate in the facts and circumstances of this case.

2. The Petitioner is a private limited company engaged in providing consultancy and advisory services. Respondent No. 1- Dialogue and Development Commission of Delhi (hereinafter ‘**DDCD**’), is a policy think tank under the Government of NCT of Delhi.

3. The impugned Show Cause Notice (hereinafter ‘**SCN**’) dated 14.10.2022 is challenged, on the ground that there is no privity of contract between the petitioner and DDCD.

4. It appears that, at the instance of DDCD, the National Informatics Centre Services Incorporated (hereinafter ‘**NICSI**’) had furnished a list of empanelled consultants, pursuant to which petitioner, was invited by DDCD to participate in the process and to make presentations regarding the proposed assignment.

5. Subsequently, the petitioner was found to be suitable for performance of the necessary work and, accordingly, the DDCD required NICSI to issue the work order in favour of the petitioner. However, it appears during the course of discussions, certain issues were raised regarding the scope of work, commercial terms, etc, and for such reasons, the petitioner seems to have shown its inability to undertake the said work.

6. The DDCD, thereafter, issued the SCN on the ground that the petitioner was the empanelled consultant with the NICSI and it was incumbent upon the petitioner to have performed the work as was directed by the DDCD.

7. It is an admitted position that no formal work order was issued and no concluded contract came into existence between the petitioner and DDCD,



consequently, in the absence of any privity of contract or enforceable obligation on the part of the petitioner to perform the work, this Court finds that it was not incumbent upon DDCD to issue the SCN.

8. If the petitioner was empanelled with NICS I and, if according to NICS I, there has been any violation of the empanelment terms, the NICS I, is fully empowered to take the appropriate recourse in accordance with law. The action at the instance of DDCD is wholly without jurisdiction.

9. The Court *vide* Order dated 14.11.2022, has already stayed the operation of the SCN. In view of these circumstances, the impugned SCN issued at the instance of the DDCD stands set aside. The NICS I shall, however, be at liberty to take appropriate recourse in accordance with law, if it so requires.

10. With the aforesaid directions, the petition, along with pending applications, stands disposed of.

(PURUSHAINDRA KUMAR KAURAV)
JUDGE

MARCH 23, 2026/aks.