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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 15498/2025

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.....Petitioner

Through: Mr. Kumar Utkarsh, Adv.

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Gaurav Sharma & Ms. Manpreet Kour, Advs. for UoI
Ms. Samiksha Godiyal, SSC with Mr. Tenzing N Bhutia & Mr. BD Rao Kundan, Advs..

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **09.10.2025**

1. This hearing has been done through hybrid mode.

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2. Allowed, subject to all just exceptions. The application is disposed of.

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3. The present petition has been filed by the Petitioner on the ground that she has not been considered for the grant of reward in terms of **Notification dated 31st July 2015** issued by the Central Board of Excise and Customs (Anti Smuggling Unit).

4. The case of the Petitioner is that she had provided information with respect to the wrongdoings and evasion of GST by one M/s Shakti Enterprises. Thereafter, a show cause notice was initially issued to the said



entity on 28th July 2023, which culminated in order-in-original dated 6th December 2023. In the said order, a substantial demand was raised on M/s Shakti Enterprises, and further penalties were also imposed.

5. However the said order-in-original dated 6th December 2023 was then challenged in appeal and in the order-in-appeal dated 15th July 2024, the decision was modified and penalties raised against the partners of M/s Shakti Enterprises were set aside along with some of the tax demands. Thereafter, only some small demands have been finally raised in the order-in-appeal dated 15th July, 2024.

6. Thus, the Petitioner, being an informer in the proceedings is aggrieved by the said order-in-appeal dated 15th July, 2024.

7. At the outset, the Court has put a query to Id. Counsel for the Petitioner as to how the petition would be maintainable, as no right can be claimed by an individual to be given an award or a reward. In the opinion of this Court, the grant of an award or a reward to an informer is a discretionary grant and *prima facie*, the Petitioner is not entitled to challenge the order-in-appeal, since the status of the Petitioner is that of an informer. Such a person cannot create a *lison* the ground of claiming of an award and contest the private Respondent on merits.

8. Id. Counsel for the Petitioner points out that there is a list of a large number of clients of M/s Shakti Enterprises who had deposited TDS and the taxable value has been wrongly taken by the Department, hence leading to a small demand being raised in the order-in-appeal passed on 15th July, 2024.

9. On the other hand, Id. Counsel for the Department relies on the decision of the Supreme Court in ***Union of India & Ors. v. C Krishna Reddy (2003) 12 SCC 627***, to argue that a writ of *mandamus* cannot be issued at the



behest of an informer.

10. Accordingly, it is directed that the informer shall remain present in Court on the next date of hearing.

11. Ld. Counsel for the Parties are directed to be ready to address the issue of maintainability of the petition.

12. The properly notarised affidavit, with full name and particulars of the Petitioner has been handed over to the Court in a sealed cover. Let the same be retained by the Registry in the sealed cover.

13. List on 18th December 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 9, 2025

kk/ss

