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

% ***Judgment reserved on: 20.08.2026***
Judgment pronounced on: 07.09.2026
Judgment uploaded on: 07.09.2026

\# **CNR No. DLHC010280552026**
\+ W.P.(C) 8829/2026, CM APPL. 41299/2026, CM APPL. 41300/2026

ROHIT GARG .....Petitioner
Through: Mr. Pradeep Singh Rawat, Mr. Lalit Mohan Pant and Mr. Abhinav Kalra, Advs.

versus

UNION OF INDIA AND ORS .....Respondents
Through: Mr. Harpreet Singh, SSC along with Mr. Iqbal Singh Bedi and Mr.Latin Kumar Gaur, Advs.

\# **CNR No. DLHC010282812026**
\+ W.P.(C) 8892/2026, CM APPL. 41609/2026, CM APPL. 41610/2026

MANOJ BANSAL .....Petitioner
Through: Mr. Pradeep Singh Rawat, Mr. Lalit Mohan Pant and Mr. Abhinav Kalra, Advs.

versus

UNION OF INDIA AND ORS .....Respondents
Through: Mr. Harpreet Singh, SSC along with Mr. Iqbal Singh Bedi and Mr. Latin Kumar Gaur, Advs.

\# **CNR No. DLHC010282722026**
\+ W.P.(C) 8893/2026, CM APPL. 41611/2026, CM APPL. 41612/2026

SAGAR GARG .....Petitioner
Through: Mr. Pradeep Singh Rawat, Mr. Lalit Mohan Pant and Mr. Abhinav Kalra, Advs.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Harpreet Singh, SSC along with Mr. Iqbal Singh Bedi and Mr. Latin Kumar Gaur, Advs.

CNR No. DLHC010089362025

\+ W.P.(C) 2338/2025, CM APPL. 11023/2025 and CM APPL. 46528/2026

RAHUL SOLANKI, DIRECTOR SRIVENKATESHWAR TRADEX PVT. LTD. .....Petitioner

Through: Mr. A.K. Babbar and Mr. B.K. Tripathi, Advs.

versus

COMMISSIONER, CENTRAL TAX DELHI WEST & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.

CNR No. DLHC010095472025

\+ W.P.(C) 2388/2025, CM APPL. 11278/2025 and CM APPL. 46532/2026

RAHUL SOLANKI, DIRECTOR SRIVENKATESHWAR TRADEX PVT. LTD. .....Petitioner

Through: Mr. A. K. Babbar and Mr. B. K. Tripathi, Advs.

versus

COMMISSIONER, CENTRAL TAX DELHI WEST & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.

CNR No. DLHC010236952026

\+ W.P.(C) 7287/2026, CM APPL. 35664/2026 and CM APPL. 35665/2026

M/S SIWON ENTERPRISES PVT LTD THROUGH ITS DIRECTOR SH VIKRANT SINGHAL .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Sanjana Akhilesh Singh, GP.

CNR No. DLHC010234282026

\+ W.P.(C) 7288/2026, CM APPL. 35666/2026 & CM APPL. 35667/2026

SACHIN SINGHAL .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Aditya Singla, SSC along with Ms. Shreya Lamba, Advs.

CNR No. DLHC010237052026

\+ W.P.(C) 7290/2026, CM APPL. 35670/2026 & CM APPL. 35671/2026

M/S MS SINGHAL TRADING INDIA PVT LTD THROUGH ITS DIRECTOR SH VIKRANT SINGHAL .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Aditya Singla, SSC along with Ms. Shreya Lamba, Advs.

\# **CNR No. DLHC010234352026**

\+ W.P.(C) 7292/2026, CM APPL. 35673/2026 & CM APPL. 35674/2026

SH. VIKRANT SINGHAL .....Petitioner
Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Aditya Singla, SSC along with Ms. Shreya Lamba, Advs.

\# **CNR No. DLHC010302192026**

\+ W.P.(C) 9414/2026, CM APPL. 43857/2026 & CM APPL. 43858/2026

RAVI GARG .....Petitioner
Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Ms. Manisha Agrawal Narain, CGSC along with Mr. Nipun Jain, GP.

\# **CNR No. DLHC010301092026**

\+ W.P.(C) 9428/2026, CM APPL. 43879/2026 & CM APPL. 43880/2026

M/S PM TRADING CO THROUGH ITS PROPRIETOR NISHA JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Manish Kumar, SPC along with Ms. Pragya Bharti, GP, Mr. Kumar Gaurav and Mr. SomnathBhattacharjee, Advs.
Mr. Kshitij Chhabra, SPC along with Mr. Abhijeet Vikram Singh, Adv.

\# **CNR No. DLHC010301072026**

\+ W.P.(C) 9429/2026, CM APPL. 43884/2026 & CM APPL. 43885/2026

M/S GSVM STEEL INDIA PVT LTD THROUGH ITS DIRECTOR SH GAURAV JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Mahendra Vikram Singh, SPC.
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP.

\# **CNR No. DLHC010301912026**

\+ W.P.(C) 9462/2026, CM APPL. 44094/2026 & CM APPL.

44095/2026
SH PRADEEP AGRAWAL .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. NirmalDixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Manish Kumar, SPC along with Ms. Pragya Bharti, GP, Mr. Kumar Gaurav and Mr. Somnath Bhattacharjee, Advs.
Ms. Archana Sharma, SPC.

\# **CNR No. DLHC010302152026**

\+ W.P.(C) 9464/2026, CM APPL. 44097/2026 & CM APPL. 44098/2026

GOURAV JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Arushi Singh, SPC along with Ms. Manviya Arun and Ms. Amrisha Kumari, Advs.
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP.

\# **CNR No. DLHC010302172026**

\+ W.P.(C) 9467/2026, CM APPL. 44100/2026 & CM APPL. 44101/2026

M/S HPSM STEEL INDIA PVT LTD THROUGH ITS

DIRECTOR SH GOURAV JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Mahendra Vikram Singh, SPC.
Mr. Amit Tyagi, SPC along with Mr. Deepansh Sharma, GP.

\# **CNR No. DLHC010301522026**

\+ W.P.(C) 9470/2026, CM APPL. 44106/2026 & CM APPL. 44107/2026

M/S SHRI JAIN TIMBER TRADERS THROUGH ITS PROPRIETOR SH SAURAV JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Sahaj Garg, SPC.

\# **CNR No. DLHC010301782026**

\+ W.P.(C) 9471/2026, CM APPL. 44109/2026 & CM APPL. 44110/2026

M/S MAYUR MATERIAL TRADING COMPANY THROUGH ITS PARTNER SH. SUNNY AGGARWAL .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Madhav Krishan Dubey, SPC along with Mr. Kamaldeep, GP.
Ms. Samiksha Godiyal, SSC along with Mr. Tenzing Namgyal Bhutia and Mr. Rithwik Narayanan, Advs.
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP.

\# **CNR No. DLHC010302112026**

\+ W.P.(C) 9476/2026, CM APPL. 44126/2026 & CM APPL. 44127/2026

M/S SHRI JAIN TIMBER IRON AND STONE CO
THROUGH ITS PROPRIETOR
SH GOURAV JAIN .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Anjanan Gosain, Adv.
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP.

\# **CNR No. DLHC010307102026**

\+ W.P.(C) 9582/2026, CM APPL. 44652/2026 & CM APPL.

44653/2026
SUNNY AGGARWAL .....Petitioner
Through: Mr. Rupesh Kumar, Sr. Adv. along with Mr. R.P. Singh, Mr. Nirmal Dixit, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Anantvijay, Ms. Purna Dewangan, Mr. Shashank Singh, Ms. Shubra and Ms. Priya, Advs.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Chiranjeev Kumar, SPC along with Mr. Garvil Singh, GP and Mr. Pradumn Gautam, Adv.
Ms. Samiksha Godiyal, SSC along with Mr. Tenzing Namgyal Bhutia and Mr. Rithwik Narayanan, Advs.

\# **CNR No. DLHC010312232026**

\+ W.P.(C) 9831/2026, CM APPL. 45836/2026 & CM APPL. 45837/2026
KRISHAN KUMAR (NON-TAXABLE ENTITY) .....Petitioner
Through: Mr. A.K. Babbar and Mr. B. K. Tripathi, Advs.

versus

UNION OF INDIA, THROUGH SECRETARY & ORS. .....Respondents
Through: Ms. Samiksha Godiyal, SSC along with Mr. Tenzing Namgyal Bhutia and Mr. Rithwik Narayanan, Advs.
Mr. Shubham Tyagi, SSC along with Ms. Navruti Ojha, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

J U D G M E N T

ANIL KSHETARPAL, J.

1. The present batch of Writ Petitions, under Article 226 of the Constitution of India, arise out of proceedings under the Central Goods and Services Tax Act, 2017 [hereinafter referred to as the 'CGST Act'] and involve overlapping questions concerning the validity of proceedings under Section 122 of the CGST Act[1], the competence of the officer initiating such proceedings, the manner of adjudication, the evidentiary material relied upon by the Department and the availability of the statutory appellate remedy under Section 107 of the CGST Act[2].

2. W.P.(C.) No.7287/2026 is being treated as the lead matter. The said petition, filed by M/s Siwon Enterprises Pvt. Ltd., assails the Order-in-Original dated 26.12.2025 and the consequential Form GST DRC-07 and also challenges the Show Cause Notice ('SCN') dated 30.06.2025 on the ground that it was issued by an officer who, according to the Petitioner, had not been assigned the relevant functions under Section 122 at the time of issuance. The Petitioner also raises grievances concerning the quantum of penalty, consideration of its Reply, the evidentiary basis of the proceedings, denial of cross-examination and the amended requirement of pre-deposit for an appeal.

3. W.P.(C.) Nos.7287/2026, 7286/2026, 7290/2026, 7292/2026, 9414/2026, 9428/2026, 9429/2026, 9462/2026, 9464/2026,

[1]Section 122
[2]Section 107

9467/2026, 9470/2026, 9471/2026, 9476/2026, and 9582/2026 [hereinafter collectively referred to as 'principal batch'] substantially arise out of the same investigation and challenge the substantially similar SCN dated 30.06.2025 and Order-in-Original dated 26.12.2025, with minor variations in the reliefs sought depending upon the particular Petitioner. W.P.(C) Nos.8829/2026, 8892/2026, and 8893/2026 also arise out of the substantially similar SCN dated 30.06.2025 and Order-in-Original dated 26.12.2025. W.P.(C.) No.9831/2026 arises from a separate SCN dated 24.09.2025 and consequential Order-in-Original dated 24.03.2026, but raises several common questions concerning Section 122, the alleged absence of assignment of functions, retrospective application of Section 122(1A) of the CGST Act[3], evidentiary objections and the amended pre-deposit requirement. W.P.(C.) Nos.2338/2025 and 2388/2025 also raise a substantially similar jurisdictional challenge to proceedings under Section 122, *albeit* arising from an earlier investigation and a different period.

4. Since the principal batch arises out of the same investigation and substantially rests upon common material and common questions of law, and since the remaining connected petitions raise overlapping questions which bear upon the maintainability and exercise of writ jurisdiction, they have been heard together and are being disposed of by this common judgment. The individual differences in the reliefs claimed are noticed to the extent necessary.

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[3]Section 122(1A)

FACTUAL MATRIX:

5. The facts giving rise to the principal batch are, briefly, as follows.

6. The investigation in the principal batch was initiated by the Directorate General of GST Intelligence/concerned Anti-Evasion authorities in relation to allegations concerning issuance of invoices without actual supply of goods, wrongful availment or passing on of Input Tax Credit and allied contraventions under the CGST Act. The investigation commenced with search proceedings at premises associated with persons/entities allegedly connected with the transactions under investigation. The Department relies, *inter alia*, upon statements recorded during investigation, electronic material and handwritten records allegedly recovered during the course of search proceedings.

7. In the course of the investigation, the Department identified a number of entities and individuals whom it alleged were involved in transactions relating to fraudulent Input Tax Credit. The Petitioners in the principal batch dispute the allegations and contend that the material relied upon by the Department does not establish, by independent and transaction-wise evidence, their involvement in the alleged transactions.

8. Insofar as the lead matter, W.P.(C.) No.7287/2026, is concerned, the Petitioner, M/s Siwon Enterprises Pvt. Ltd., was engaged in the business of trading and supply of TMT bars and allied iron and steel products. Its GST registration had been cancelled on the

application of the taxpayer with effect from 25.02.2023. According to the Petitioner, the cancellation was not pursuant to any adverse adjudication, investigation or penal action.

9. On 10.10.2024, officers of the Directorate General of GST Intelligence conducted search proceedings at the residential premises of the directors of the Petitioner Company. According to the Petitioner, no incriminating material establishing any wrongful activity on its part was recovered during the search. The Department thereafter continued its investigation and recorded statements of various persons and examined electronic data and other material.

10. During the course of the investigation, the Department also proceeded against M/s Siwon Enterprises Pvt. Ltd. in connected proceedings. The SCN dated 01.04.2025 was issued in relation to transactions involving the Petitioner Company and arising from the same investigation. According to the Petitioner, substantially similar allegations had been examined in those proceedings and were ultimately not sustained.

11. Thereafter, on 30.06.2025, the Additional Director, Directorate General of GST Intelligence, Ghaziabad Regional Unit, issued SCN No.48/2025-26 under Section 122 read with the corresponding provisions of the SGST Act and Section 20 of the IGST Act for the period FY 2018-19 to FY 2024-25. The SCN alleged, *inter alia*, that the concerned Petitioners were involved in issuance of invoices without actual supply of goods and proposed imposition of penalties

under various clauses of Section 122(1) of the CGST Act[4] and/or Section 122(1A) and Section 122(3)(a) of the CGST Act. The proceedings initiated pursuant to the said SCN are of substantial magnitude, with the amounts proposed towards tax and penalty, in the aggregate and across the various proceedings, running into hundreds of crores of rupees.

12. In the case of the lead Petitioner, the SCN and Form GST DRC-01 proposed liability of approximately Rs.45,55,42,649/-. The allegations were substantially founded upon statements of third parties and electronic material and were premised upon alleged transactions involving Input Tax Credit. The Petitioner submitted a detailed Reply, disputed the allegations, relied upon invoices, e-way bills, transportation records and other material, and specifically sought cross-examination of persons whose statements were relied upon by the Department.

13. Similar proceedings were undertaken against the other Petitioners in the principal batch. The Petitioners have, in varying terms, disputed the genuineness and evidentiary value of the material relied upon by the Department, contending that the proceedings were based upon material allegedly recovered from third parties and that there was no independent transaction-wise material establishing their respective involvement.

14. The Petitioners also raised objections during adjudication regarding the procedure followed by the Department. Certain

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[4] Section 122(1)

Petitioners contend that relied-upon documents were not supplied despite requests. Some contend that they were not afforded an effective opportunity of personal hearing. Some allege that the hearings stated to have been conducted were not effectively held and some contend that statements relied upon against them were obtained in circumstances which rendered their voluntariness and evidentiary value doubtful.

15. Order-in-Original dated 26.12.2025 came to be passed in the respective proceedings. The amounts involved in the adjudication proceedings are substantial, with the tax and penalty liabilities recorded in the respective Orders-in-Original running into hundreds of crores of rupees. In the lead matter, the adjudicating authority imposed penalties under various clauses of Section 122(1), resulting in a liability substantially exceeding the amount reflected in the SCN/DRC-01. In the case of the lead Petitioner, the consequential DRC-07 reflected an aggregate liability of approximately Rs.2,27,72,13,235/-.

16. The Petitioners contend that the escalation in liability resulted from repeated imposition or multiplication of penalties under several clauses of Section 122(1), without independent transaction-wise findings establishing the ingredients of each alleged contravention. According to them, the adjudicating authorities thereby travelled beyond the scope of the SCNs.

17. The Petitioners further rely upon proceedings arising out of the same investigation in which, according to them, transactions involving

certain of the Petitioners were accepted as genuine and the proposed demand was dropped after consideration of invoices, e-way bills, transportation records and other supporting material. It is contended that contradictory findings by different adjudicating authorities arising out of the same investigation demonstrate non-application of mind and arbitrariness.

18. A further common issue arises from the amendment to Section 107(6) of the CGST Act[5]. Notification No.16/2025-Central Tax dated 17.09.2025 brought into force, with effect from 01.10.2025, an amended requirement relating to pre-deposit in cases where the order involves imposition of penalty alone. The Petitioners contend that the proceedings against them had commenced before the amendment and that the subsequently introduced pre-deposit requirement cannot be applied to them. They also contend, in some cases, that the financial burden of such pre-deposit renders the statutory appellate remedy illusory.

19. W.P.(C.) Nos.2338/2025 and 2388/2025 raise a similar issue concerning the competence to initiate proceedings under Section 122. The Petitioner therein, Mr. Rahul Solanki, was a director of M/s Srivenkateshwar Tradex Pvt. Ltd. during the relevant period. A SCN dated 17.07.2020 was issued under Sections 74, 76 and 122(1) of the CGST/SGST/IGST enactments in respect of the period 01.07.2017 to 31.03.2019, proposing penalty against the Petitioner in his individual capacity. The Petitioner contends that Section 122(1) does not apply to him and that the SCN impermissibly clubbed two financial years.

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[5]Section 107(6)

20. W.P.(C.) Nos.8892/2026, 8893/2026 and 8829/2026, substantially assail the same Order-in-Original dated 26.12.2025 and raise substantially similar grounds concerning the competence of the officer issuing the SCN, denial of personal hearing, the alleged mechanical imposition of multiple penalties, the evidentiary basis of the proceedings and the amended pre-deposit requirement.

21. W.P.(C.) No.9831/2026 requires separate factual notice. The said petition has been filed by Krishan Kumar, who asserts that he is an individual and a non-taxable entity and is not a registered person under the CGST/SGST enactments. The challenge therein is directed against SCN dated 24.09.2025 and the consequential Order-in-Original dated 24.03.2026 concerning penalty under Section 122(1A).

22. By the SCN dated 24.09.2025, penalty of Rs.68,62,24,963/- was proposed in respect of alleged Input Tax Credit availed and a further penalty of Rs.94,84,38,536/- was proposed in respect of alleged Input Tax Credit passed on through five firms alleged to have been created by the Petitioner. The SCN invoked the extended period under Section 74(1) of the CGST Act.

23. The Petitioner submitted a detailed Reply and thereafter participated in the adjudication proceedings. He disputed the statement allegedly recorded under Section 70 of the CGST Act, contending that the statement was not voluntary and had been obtained under duress. The Petitioner also contended that copies of relied-upon documents had not been supplied despite request and that his request for cross-examination of third parties whose statements or evidence were relied

upon had not been acceded to.

24. The adjudicating authority thereafter passed the Order-in-Original dated 24.03.2026 imposing penalty of Rs.68,62,24,963/- as equivalent to the alleged ITC availed and a further penalty of Rs.94,84,38,536/- as equivalent to the alleged ITC passed on, aggregating to approximately Rs.1,63,46,63,499/-. The order also directed initiation of prosecution under Section 132(1) of the CGST Act, subject to approval of the competent authority, and a consequential DRC-07 was issued.

25. The Petitioner in W.P.(C.) No.9831/2026 also challenges the applicability of Section 122(1A) to transactions pertaining to the period prior to its insertion with effect from 01.01.2021, invokes Article 20(1) of the Constitution, disputes his status as a taxable person and challenges the quantification of penalty. He further challenges the amendment to Section 107(6) and seeks, in the alternative, waiver of the pre-deposit on the ground of financial incapacity.

26. A common feature of the principal batch is thus that the Petitioners challenge Orders-in-Original passed pursuant to adjudication proceedings and seek to invoke the extraordinary jurisdiction of this Court notwithstanding the appellate remedy provided under Section 107.

CONTENTIONS OF THE PARTIES:

27. Heard learned senior counsel representing the Petitioners in the

principal batch of Writ Petitions, learned counsel representing the Petitioners in the connected Writ Petitions, and also the learned counsels representing the Respondents at considerable length. With their able assistance, perused the paperbooks.

28. Learned senior counsel representing the Petitioners in the principal batch and the learned counsel representing the Petitioners in the connected Writ Petitions have advanced submissions substantially on the same lines. Their principal contentions may be summarised as under:

i. The SCNs issued under Section 122 are without jurisdiction, since, on the dates of their issuance, the concerned officers had not been assigned the relevant functions under Section 122. Reliance is placed upon Sections 2(91) and 5s of the CGST Act and Circular No.254/11/2025-GST dated 27.10.2025 [hereinafter referred to as 'Circular dated 27.10.2025']. It is contended that a subsequent assignment of functions cannot retrospectively validate a SCN which was void at inception.

ii. The impugned Orders-in-Original are vitiated by violation of the principles of natural justice. It is contended that although detailed Replies and documentary material were submitted, the same were either not considered or were rejected without cogent reasons. In certain cases, relied-upon documents were not supplied and effective opportunity of personal hearing was either not granted or was not meaningfully afforded.

iii. The adjudication substantially relies upon statements of third parties, electronic data and handwritten records. Despite specific requests, the Petitioners were denied an opportunity to cross-examine persons whose statements were relied upon. The electronic material was also not accompanied by the requisite safeguards and certification. Such untested material, according to the Petitioners, could not form the basis of the penal liability imposed upon them.

iv. The Respondents have imposed penalties under multiple clauses of Section 122(1) in respect of the same alleged conduct, thereby multiplying the liability. It is contended that the final liability, in certain cases, is substantially higher than the amount proposed in the SCN/DRC-01 and that the adjudication has consequently travelled beyond the scope of the SCN, causing serious prejudice to the Petitioners.

v. The SCNs impermissibly club several financial years and numerous transactions and entities into a single composite proceeding. According to the Petitioners, the statutory scheme requires determination of liability with reference to the relevant tax period and the specific acts attributable to the particular noticee. Mechanical aggregation of transactions spread over several years reflects non-application of mind.

vi. The Department has, in proceedings arising out of the same investigation, adopted contradictory stands with regard to the same transactions. Transactions accepted as genuine in one adjudication have, according to the Petitioners, been treated as bogus in another, without any distinguishing material being disclosed. Such inconsistent treatment is contended to be arbitrary and renders the impugned adjudication unsustainable.

vii. Insofar as Section 122(1A)is invoked, it is contended that the provision cannot be retrospectively applied to transactions preceding its insertion with effect from 01.01.2021. Reliance is placed upon Article 20(1) of the Constitution of India and the judgment in ***Amit Manilal Haria & Ors. v. Joint Commissioner, CGST & Central Excise& Ors.***[6].

viii. Section 122(1A), according to the Petitioners, has reference to Section 122(1), which operates in relation to a taxable person. It is contended that certain Petitioners are neither registered nor otherwise liable to be registered and, therefore, do not fall within the statutory expression 'taxable person'.

ix. The amended proviso to Section 107(6), brought into force with effect from 01.10.2025 by Notification No.16/2025-Central Tax dated 17.09.2025, cannot be applied to proceedings initiated prior thereto. It is contended that the right of appeal is a substantive and vested right and is governed by the law prevailing when the *lis* commenced. Reliance is placed upon ***Hoosein Kasam Dada (India) Ltd. v. State of Madhya Pradesh & Ors.***[7], and ***Gaurav Jain & Anr. v. Joint Commissioner***

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[6] W.P. No.5001/2025 (Bom)
[7] 1953 SCC OnLine SC 33

(Appeals-II), CGST Delhi Zone & Anr[8].

x. The requirement of pre-deposit, particularly where the penalty amounts are substantial, renders the statutory appellate remedy oppressive and illusory for Petitioners who lack the financial capacity to make such deposit. It is, therefore, contended that, in view of the alleged jurisdictional defects and violation of the principles of natural justice, the present cases fall within the recognised exceptions to the rule of alternative remedy.

xi. Insofar as W.P.(C.) No.9831/2026 is concerned, learned counsel representing the Petitioner has, in addition, contended that the two alternatives contemplated under Section 122(1A) cannot simultaneously furnish the basis for imposition of separate penalties and that the Petitioner could not be subjected to two separate penalties equivalent to the Input Tax Credit allegedly availed and the Input Tax Credit allegedly passed on.

xii. It is further submitted on behalf of the Petitioner in W.P.(C.) No.9831/2026 that the statement under Section 70 of the CGST Act was allegedly recorded without following the safeguards referred to in ***Paramvir Singh Saini v. Baljit Singh & Ors***[9]. It is also contended that the corrigendum dated 19.11.2025 was neither supplied to the Petitioner nor dealt with in the impugned Order-in-Original and that the consequential adjudication is, therefore, vitiated by breach of the principles of

[8] 2026:DHC:6124-DB
[9] SLP(Crl.) No.3543/2020

natural justice.

29. *Per contra*, learned counsel representing the Respondents have opposed the maintainability of the present batch of Writ Petitions as well as the merits of the challenges raised therein. Their submissions, insofar as relevant for the present adjudication, may be summarised as under:

i. The challenge to the applicability of Section 122(1) is misconceived. The Respondents contend that the Petitioners cannot avoid penal liability merely by asserting that they were not the taxable persons or that they derived no personal benefit. According to the Respondents, the material collected during investigation, including statements, documentary material and other corroborative evidence, attributes to the concerned Petitioners an active role in facilitating issuance of invoices without actual supply of goods and consequent fraudulent availment or passing on of Input Tax Credit.

ii. Insofar as Section 122(1A) is concerned, the Respondents rely upon its statutory language and Section 137 of the CGST Act to contend that a person who facilitates or is responsible for the relevant transactions may be subjected to penalty notwithstanding that the underlying taxable person is the concerned company.

iii. Reliance is also placed upon the judgment in ***Arun Kumar Jain v. Additional Commissioner, CGST, Delhi West***

& Ors.[10]*and connected matters*. It is pointed out that the question concerning the applicability of Section 122(1)to a person who is not a 'taxable person' is presently pending before the Supreme Court in ***Mukesh Kumar Garg v. Union of India & Ors.***[11].

iv. On the challenge to the competence of the officer issuing the SCNs under Section 122, the Respondents relied upon the decision of this Court in ***Devender Singh v. Additional Commissioner, CGST, Delhi West***[12]. It has been held that insofar as the Circular dated 27.10.2025appointing the proper officer is concerned, the SCN has been issued by the Additional Commissioner, who cannot be held to be not a proper officer as the said Additional Commissioner is duly empowered under the CGST Act to issue SCNs under Section 122.

v. Reliance is also placed upon the subsequent decision of this Court in ***Sunil Chauhan, Proprietor of Shree Chem India v. The Principal Commissioner of CGST, Delhi North & Ors.***[13]. It is contended, on the strength of the reasoning adopted therein, that the proceedings under Sections 73 or 74 of the CGST Act and the consequential penalty contemplated under Section 122 are required to be read together and that a separate adjudication under Section 122 is not contemplated where the penalty arises from the very contravention adjudicated under

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[10]2026:DHC:6609-DB
[11]SLP(C) No.18178/2025
[12]2025:DHC:9881-DB
[13] 2026:DHC:5477-DB

Sections 73 or 74 of the CGST Act. In this regard, reliance is placed upon ***Patanjali Ayurved Ltd. v. Union of India & Ors.***[14]. It is submitted that the challenge to the competence of the officer and the interpretation of the statutory framework governing assignment of functions do not disclose a patent jurisdictional defect warranting interference under Article 226. The Respondents also rely upon the decision of the Telangana High Court in ***Alokadei Holdings Pvt. Ltd. v. Commissioner of Central Tax***[15]. It is, however, noted that the judgment in ***Patanjali Ayurved*** *(supra)* is presently under challenge before the Supreme Court.

vi. Insofar as the amended requirement of pre-deposit under Section 107(6) is concerned, learned counsel representing the Respondents, at the time of hearing, did not dispute the applicability of the judgment of this Court in ***Gaurav Jain & Anr. v. Joint Commissioner (Appeals-II), CGST Delhi Zone & Anr.***[16], wherein the substituted proviso to Section 107(6) was held not to govern an appeal arising from adjudicatory proceedings initiated through a SCN issued prior to 01.10.2025.

vii. It is, however, submitted that the Petitioners should be relegated to the statutory remedy under Section 107, particularly since several of the remaining challenges involve disputed questions of fact, including the role attributed to the individual Petitioners, the evidentiary value of statements and

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[14] [2025] 99 GSTL7 (Allahabad)
[15] W.P. No.4426/2026
[16] 2026:DHC:6124-DB

other material, the genuineness of the transactions and the alleged contraventions. According to the Respondents, such questions are appropriately examined by the appellate authority, which is competent to consider questions both of fact and law. Reliance was accordingly placed upon the principle that the availability of an efficacious statutory remedy assumes particular significance in matters arising under fiscal enactments.

30. No other submissions have been made by the learned senior counsel and learned counsel representing the respective parties.

ANALYSIS AND FINDINGS:

31. This Court has considered the submissions advanced by learned counsel representing the parties and perused the material placed on record. At the outset, it is appropriate to deal with the issue concerning the pre-deposit contemplated under Section 107(6), as amended with effect from 01.10.2025.

32. During the course of hearing, learned counsel representing the Respondents did not dispute the applicability of the judgment of this Court in ***Gaurav Jain****(supra)*. In the said judgment, this Court has held that the substituted proviso to Section 107(6), which came into force with effect from 01.10.2025, does not govern an Appeal arising out of adjudicatory proceedings initiated by a SCN issued prior to that date. The appellate remedy, including the conditions governing its exercise, is accordingly governed by the law applicable on the date on which the adjudicatory proceedings commenced.

33. In the present batch, the SCNs in the principal batch, along with W.P. Nos.8829/2026, 8892/2026, 8893/2026, were issued on 30.06.2025, the SCN in W.P.(C.) No.9831/2026 was issued on 24.09.2025, and the proceedings in W.P.(C.) Nos.2338/2025 and 2388/2025 arise from a SCN dated 17.07.2020. Thus, all the proceedings in the present batch were initiated prior to 01.10.2025. Consequently, in terms of ***Gaurav Jain****(supra)*, the substituted proviso to Section 107(6) would have no application to the Appeals arising from the impugned Orders-in-Original.

34. This Court next considers the challenge founded upon Section 122(1). The contention of the Petitioners is that Section 122(1) operates against a 'taxable person' and, therefore, a person who is neither registered nor otherwise liable to be registered cannot be subjected to penalty thereunder merely on the allegation that such person was associated with, or derived benefit from, the transactions of a taxable person.

35. The controversy is not merely academic. Section 122(1)itself predicates the liability upon the status of the person proceeded against as a 'taxable person', whereas Section 122(1A), which is separately worded, operates upon 'any person' in the circumstances specified therein. The distinction in the statutory language cannot be ignored. At the same time, whether a particular Petitioner answers the statutory description, whether such person was liable to registration, and the precise role attributed to such Petitioner in the transactions are matters which, in several of the present petitions, are intertwined with the factual material collected during investigation.

36. The issue has also been directly raised before the Supreme Court in ***Mukesh Kumar Garg*** *(supra)*, in which leave has been granted. More recently, in ***Arun Kumar Jain****(supra)*, this Court, noticing the pendency of the said issue before the Supreme Court, declined to express an opinion on the applicability of Section 122(1) to a person who is not a 'taxable person' and relegated the Petitioners to the statutory appellate remedy, leaving the issue open to be governed by the decision ultimately rendered by the Supreme Court. This Court finds no reason to adopt a different course in the present batch. The question of law is, therefore, left open and shall be governed by the decision of the Supreme Court.

37. This Court now turns to the principal challenge concerning the competence of the officer who issued the SCNs under Section 122. Since this contention goes to the root of the jurisdiction of the authority initiating the proceedings, it is necessary to notice the statutory scheme before examining the decisions relied upon by the parties.

38. Section 2(91) of the CGST Act defines 'proper officer' as follows:

> *"(91) 'proper officer', in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board."*

39. Section 3 of the CGST Act provides for the classes of officers for the purposes of the Act and includes the Principal Chief Commissioners, Chief Commissioners, Principal Commissioners, Commissioners, Additional Commissioners, Joint Commissioners,

Deputy Commissioners, Assistant Commissioners and such other class of officers as may be appointed. Section 5, insofar as relevant, provides:

> *"5. Powers of officers.—(1) Subject to such conditions and limitations as the Board may impose, an officer of central tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.*
>
> *(2) An officer of central tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of central tax who is subordinate to him.*
>
> *(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him."*

40. The statutory scheme thus makes a distinction between the designation or rank of an officer and the assignment of a particular statutory function. The expression 'proper officer' in Section 2(91) is function-specific. Merely being an officer of central tax, therefore, does not, by itself, answer the question whether that officer is the proper officer for every function under the Act. At the same time, the assignment of functions may be effected through the statutory and administrative instruments issued by the Board in exercise of the powers under Sections 3 and 5.

41. In this regard, Notification No.14/2017-Central Tax dated 01.07.2017 [hereinafter referred to as 'Notification No.14'] assumes significance. The said notification, issued in exercise of powers under Sections 3 and 5 of the CGST Act and Section 3 of the IGST Act, appointed officers in the Directorate General of GST Intelligence, Directorate General of GST and Directorate General of Audit as central tax officers and invested them with all the powers under the CGST and IGST Acts and the Rules made thereunder, throughout

India, as were exercisable by central tax officers of the corresponding rank. Under the said notification, an Additional Director, Directorate General of GST Intelligence, was placed at par with an Additional Commissioner for the purposes of the powers vested under the CGST and IGST enactments.

42. The Respondents accordingly contend that an Additional Director of DGGI, being invested with the powers of an Additional Commissioner under Notification No.14, could not be regarded as lacking statutory authority merely because he was functioning in the Directorate General of GST Intelligence. The decision of this Court in ***Devender Singh*** *(supra)*, is relied upon in support of the proposition that an Additional Commissioner is duly empowered to issue SCNs under Section 122 and cannot be treated as not being a proper officer merely by reference to the subsequent Circular dated 27.10.2025.

43. At this stage, it is also necessary to notice Notification No.02/2017-Central Tax dated 19.06.2017 [hereinafter referred to as 'Notification No.02'], whereby the Board assigned specified functions under the CGST Act to various classes of central tax officers. The said notification, therefore, has a bearing on the question whether the power to perform the particular function contemplated under Section 122 had, at the relevant point of time, been specifically assigned to the officer concerned. The Petitioners rely upon the absence of such specific assignment, whereas the Respondents contend that the authority flowing from Notification No.14, read with the statutory scheme and the notifications/instructions issued thereunder, was

sufficient to clothe the concerned officer with the requisite competence.

44. The Petitioners, however, place reliance upon Circular dated 27.10.2025. The said Circular, issued by the Board in exercise of powers under Section 2(91) read with Section 5 of the CGST Act, specifically assigns officers as proper officers for functions under Section 122 and prescribes monetary limits for such functions. The Circular further records that no proper officer had earlier been assigned in respect of Section 122. The Petitioners contend that the Circular consequently cannot be treated as a mere clarification of an already existing assignment and that a subsequent assignment cannot retrospectively validate a SCN which was issued before 27.10.2025.

45. On a conjoint reading of the aforesaid provisions and the two notifications, this Court is unable to hold, at this stage, that in the absence of a specific assignment under Section 2(91), an officer of central tax otherwise empowered under Sections 3 and 5 of the CGST Act is, as a matter of law, denuded of authority to initiate proceedings in respect of a contravention for which the Act confers jurisdiction upon an officer of the requisite rank. Notification No.14 specifically invests the officers of DGGI with the powers exercisable by central tax officers of the corresponding rank, while Notification No.02 assigns various functions under the Act to the specified classes of officers. The question whether these provisions, read together, constitute sufficient conferment of authority in respect of the proceedings in question, therefore, cannot be answered merely on the basis of the subsequent Circular dated 27.10.2025.

46. Further, the Circular dated 27.10.2025 is issued in view of the amendment in the CGST Act *vide* the Finance Act, 2024, dated 16.08.2024, which was enforced on 01.11.2024, whereby various provisions of the CGST Act were amended, including Section 74A. Hence, at the highest, the said Circular may therefore be understood as clarificatory of the manner in which the functions under Section 122 are to be exercised and the officers who are to perform such functions. It cannot, however, be construed so as to render nugatory or override the statutory notifications already issued in exercise of the powers conferred by the CGST Act. The question, therefore, is not whether the said Circular is to be given effect, but the extent to which the said Circular bears upon, or clarifies, the authority already flowing from the statutory provisions and the notifications then in force. The effect of the Circular has to be considered in the context of the statutory scheme and the notifications already in force, including Notification Nos.02and 14.

47. Moreover, the view that the competence of the officer cannot be examined in isolation from the substantive adjudication finds support from the decisions of this Court in ***Sunil Chauhan*** *(supra)* and of the Telangana High Court in ***Alokadei Holdings*** *(supra)*, as also the judgment of the Allahabad High Court in ***Patanjali Ayurved*** *(supra)*. The said decisions proceed, *inter alia*, on the basis that where the very contravention is adjudicated under Sections 73 or 74 of the CGST Act, the consequential penalty contemplated under Section 122 forms part of the same adjudicatory exercise and does not necessarily require a separate adjudication by an independently assigned officer under

Section 122. While the judgment in ***Patanjali Ayurved*** *(supra)* is stated to be under challenge before the Supreme Court, the decisions in ***Sunil Chauhan*** *(supra)* and ***Alokadei Holdings*** *(supra)* have not been shown to have been interfered with.

48. In these circumstances, the objection as to the competence of the officer cannot, in the facts of the present batch, be characterised as a case of patent or self-evident absence of jurisdiction warranting interference under Article 226 of the Constitution. The question involves the construction of the statutory scheme, the effect of Notification Nos.02 and 14, the subsequent Circular dated 27.10.2025 and, in the appropriate cases, the interrelationship between the proceedings under Sections 73 or 74 of the CGST Act and the consequential penalties under Section 122. These are matters which can be urged before and examined by the statutory Appellate Authority under Section 107, which is competent to consider both questions of fact and law. The Petitioners would, therefore, be at liberty to raise the said jurisdictional objection in the statutory Appeals, but the existence of this objection, by itself, does not furnish sufficient ground for this Court to bypass the efficacious appellate remedy.

49. There is an additional reason why this Court would be slow to exercise its extraordinary jurisdiction in the present batch. The principal batch arises from a common investigation involving 629 firms/entities, and the Order-in-Original has proceeded against the said entities on the basis of a common body of material. The aggregate tax and penalty liability arising from the proceedings runs into

hundreds of crores of rupees. The lead Petitioner alone has been visited with a consequential liability reflected in DRC-07 of approximately Rs.2,27,72,13,235/-. The adjudication involves a large volume of documentary, electronic and statement-based material, besides questions concerning the individual role of different Petitioners and the genuineness of particular transactions.

50. The Petitioners have raised several other grounds concerning the consideration of their Replies, supply of relied-upon documents, opportunity of personal hearing, denial of cross-examination, evidentiary value of statements and electronic material, multiplication of penalties under different clauses of Section 122(1), clubbing of different financial years and transactions, and alleged inconsistency in findings in proceedings arising from the same investigation. These grounds cannot be effectively examined without a detailed consideration of the underlying record and the respective factual position of each noticee.

51. It deserves notice that the Impugned Orders are appealable under Section 107, which provides a complete and efficacious remedy enabling the Appellate Authority to examine questions of fact and law and the correctness and legality of the adjudication. Ordinarily, therefore, where such a statutory remedy is available, this Court would exercise restraint in entertaining a challenge to the original adjudication under Article 226 of the Constitution.

52. The availability of an alternative remedy, however, is not an absolute bar to the exercise of writ jurisdiction. As held by the

Supreme Court in ***Assistant Commissioner of State Tax & Ors. v. Commercial Steel Limited***[17], the writ jurisdiction may nevertheless be exercised in exceptional cases involving breach of fundamental rights, violation of principles of natural justice, excess of jurisdiction, or challenge to the vires of a statute or delegated legislation. However, the mere assertion of any such ground does not, by itself, warrant bypassing the statutory remedy. The Court must examine whether the facts of the case actually disclose circumstances justifying interference under Article 226.

53. In the facts and circumstances of the present batch, therefore, this Court is not persuaded that any of the grounds urged by the Petitioners warrants exercise of the extraordinary jurisdiction under Article 226 of the Constitution. The issues raised, including those concerning the evidentiary material, the role of the respective Petitioners, the imposition and quantification of penalties and the competence of the authorities, are capable of examination by the statutory Appellate Authority. The remedy under Section 107 cannot, in the present circumstances, be said to have been rendered illusory, particularly in view of the position clarified in ***Gaurav Jain****(supra)* with regard to the applicable pre-deposit. The Petitioners must, therefore, avail the statutory remedy before seeking recourse to the extraordinary jurisdiction of this Court.

54. This Court is, therefore, of the considered view that the present batch does not warrant exercise of the extraordinary jurisdiction under Article 226 of the Constitution. The question concerning the

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applicability of Section 122(1) to a person who is not a 'taxable person' is left open, as the said issue is presently pending consideration before the Supreme Court. Insofar as the competence of the officer to initiate proceedings under Section 122 is concerned, this Court has examined the statutory scheme and the relevant notifications and is of the view that the objection raised does not disclose a patent or self-evident absence of jurisdiction warranting interference in writ jurisdiction. The Petitioners, however, shall be at liberty to urge the said objection before the Appellate Authority, along with their other grounds, including the effect of the subsequent Circular dated 27.10.2025 and the applicability of the principles laid down in ***Sunil Chauhan*** *(supra)*, ***Alokadei Holdings*** *(supra)* and ***Patanjali Ayurved*** *(supra)*. The ultimate determination of these issues is left to the statutory Appellate Authority in accordance with law.

CONCLUSION:

55. Consequently, the present Writ Petitions are disposed of on the ground of availability of the statutory remedy under Section 107. The Petitioners shall be at liberty to avail the said remedy in accordance with law. The Appellate Authority shall examine all grounds raised by the Petitioners, including the questions left open in the present judgment, on their own merits and uninfluenced by any observations made herein.

56. Insofar as the requirement of pre-deposit is concerned, the Appeals arising from the SCNs issued prior to 01.10.2025 shall be governed by Section 107(6) as it stood on the respective dates of

issuance of the SCNs, in terms of ***Gaurav Jain****(supra)*. The Appeals shall not be rejected by applying the substituted proviso to Section 107(6) merely because the Orders-in-Original were passed after 01.10.2025.

57. The Petitioners may seek exclusion of the period during which the present Writ Petitions remained pending before this Court for the purposes of limitation. If such a request is made, the same shall be considered by the Appellate Authority in accordance with law.

58. Accordingly, the present Writ Petitions are disposed of in the aforesaid terms. All pending applications shall stand closed.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 07, 2026
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