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Order Cannot Exceed SCN Scope: APN Sales And Marketing Vs Union of India: W.P.(C) 9536/2024 dt.15/07/2024 (DHC) held that an order which does not provide sufficient reasons is not legally sustainable as it is in violation of principles of natural justice and the allegations mentioned in the Show Cause Notice were not mentioned in the Order. Although, the petitioner has a remedy of preferring an appeal against the impugned order, considering that the impugned order is unreasoned, in the peculiar facts, we do not consider it apposite to relegate the petitioner to avail the remedy of an appeal.

Commissioner of Customs, Mumbai v. Toyo Engineering India Limited [Writ No.2532 of 2001 dated August 31, 2006] held that the Department cannot travel beyond the SCN.