



\$~97

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

CNR No. DLHC010569202022

+ W.P.(C) 15432/2022 and CM APPL. 47958/2022
RASHI PERIPHERALS PVT. LTD. (NOW KNOWN AS
RASHI PERIPHERALS LTD.) Petitioner

Through: Mr. Vineet Bhatia, Mr.
Chanderkant Singh &, Ms.
Aamnaya Jagannath Mishra,
Adv.

versus

UNION OF INDIA AND ORS. Respondents

Through: Ms. Urvi Mohan, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

13.08.2026

%

1. Heard the learned counsels representing the parties at length.
2. Through this Writ Petition filed under Article 226 of the Constitution of India, the petitioner, *inter-alia*, prays for issuance of a Writ in the nature of Certiorari to quash the Order dated 10.08.2022 (*hereinafter 'the Impugned Order'*) passed by Assistant Commissioner Delhi, pursuant to Show Cause Notice (*hereinafter 'the SCN'*) dated 05.07.2022.
3. In order to comprehend the issues involved in the present case, relevant facts in brief are required. The inspection/search of the petitioner's premises was carried out by the team of GST officers on 15.03.2021. The visiting team calculated a stock variation amounting to approximately Rs. 3 crores.
4. The petitioner was issued a communication on 17.05.2022 by the Office of Assistant Commissioner, Delhi, to which the petitioner replied



on 06.06.2022 explaining his position. Subsequently, the authorities reconciled the accounts and came to the conclusion that the stock variation is of Rs. 1,29,13,375/-.

5. The petitioner was issued a SCN on 05.07.2022 and ultimately the Impugned Order was passed on 10.08.2022 claiming stock variation of Rs. 1,84,99,870/- and cash variation of Rs. 1,07,892/-.

6. It is evident from perusal of the Impugned Order that the same is not only non-speaking but also fails to consider the reply filed by the petitioner on 06.06.2022 pursuant to a communication dated 17.05.2022 addressed to the petitioner.

7. At one stage, the petitioner was restrained from removing the stock in trade. However, subsequently the petitioner was permitted to remove the stock in trade, subject to payment of Rs. 23,24,407/- along with penalty of Rs. 3,48,000/-. Against this Order, the petitioner has already filed an Appeal.

8. It is evident from the narration of facts that there is deviation in the alleged stock variation at the time of search, at the time of reconciliation of accounts and when the Impugned Order was passed.

9. Furthermore, the adjudicating authority has failed to take into consideration the reply dated 06.06.2022, though it was filed pursuant to the communication and not in response to SCN wherein, the petitioner had made an attempt to explain his position.

10. It is not a case where the petitioner is alleged to have indulged in fraud or wrongful availment of Input Tax Credit. In these peculiar facts, this Court is of the considered view that the Impugned Order dated 10.08.2022 is liable to be set aside, while directing the adjudicating authority to pass a fresh Order after granting opportunity of hearing to the petitioner. The details for communication/Notice(s)/intimation to



the Petitioner are provided as under:

Mobile No.: 9811081159

Email ID: bhatiav68@gmail.com

11. The Petitioner, through his Counsel, is directed to appear before the below mentioned authority on 24.08.2026 at 11:00 AM. :

Assistant Commissioner,

GST Office, Ward 90

12. The Writ Petition is accordingly disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 13, 2026/PT/HP