



\$~80

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 16328/2025, CM APPL. 66893/2025 & CM APPL. 66894/2025
SHISHUPAL SINGH AND ORS.Petitioners
Through: Mr. G. S. Chauhan and Ms. Yashswini, Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Nishant Gautam CGSC
with Mr. Prithvi Raj Dey, Ms. Srijita Koley,
Advs.

CORAM:

HON'BLE MR. JUSTICE C. HARI SHANKAR

HON'BLE MR. JUSTICE OM PRAKASH SHUKLA

ORDER (ORAL)

% **28.10.2025**

C. HARI SHANKAR, J

1. This writ petition is directed against an order dated 14 July 2025, whereby an amount of ₹8,21,800/- has been directed to be recovered from the petitioners.

2. The recovery has been directed on the premise that certain officials in the Indo-Tibetan Police Force were remiss in maintaining the requisite records as a result of which input tax credit available on GST could not be availed.

3. However, the impugned order, an omnibus fashion, indicts all the officers in the department without any individual allocation of



roles or responsibilities.

4. Mr. Nishant Gautam, learned CGSC appearing for the respondents is agreeable to the impugned order being quashed and set aside and submits that the respondents would re-consider the aspect of the culpability of the petitioners, if at all, in the alleged acts.

5. Accordingly, by consent, the impugned order dated 14 July 2025 is quashed and set aside. This would not preclude the respondents from re-considering the aspect of whether the petitioners are required to be visited with any penalty.

6. Needless to say, any such decision would be taken after complying with the principles of natural justice. In case, the decision is adverse to the petitioners, the remedies available with the petitioners in law would stand reserved.

7. The petition is allowed to the aforesaid extent, with no orders as to costs.

8. Pending applications also stand disposed of.

C. HARI SHANKAR, J

OM PRAKASH SHUKLA, J

OCTOBER 28, 2025/rjd