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

\+ W.P.(C) 1115/2026

SINGH AND SINGH LAW FIRM LLP .....Petitioner

Through: Mr. Kapil Midha, Ms. Runjhun Garg, Ms. Yadavi Malhotra, Advocates alongwith Mr. Karmanya Singh Sareen and Krishnagopal Abhay, ARs of the Petitioner

versus

PRINCIPAL CHIEF COMMISSIONERATE GST AND CENTRAL EXCISE DELHI ZONE .....Respondent

Through: Mr. Shubham Tyagi (SSC, CBIC), Ms. Navruti Ojha and Mr. Rishabh Chauhan, Advocates.
Mr. Devvrat Yadav and Mr. Kartik Sharma Advocates for R-UOI.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

<u>O R D E R</u>

% **15.05.2026**

1. A refund was sought under CGST Act for an amount of Rs.1,1,64,861/- vide application dated 22nd September, 2025, in response to which, the Show Cause Notice was served on the petitioner on 24th October, 2025.

2. As per the Show Cause Notice, the petitioner was granted time of 15 days in view of the statutory mandate provided under Section 75 of the CGST Act, 2017 for filing his response to the Show Cause Notice, which period was to expire on 11th November, 2025.

3. Before the time for filing a reply to the Show Cause Notice expired, the matter was scheduled for hearing on 3rd November, 2025, i.e., immediately after six days from the date of the Show Cause Notice, i.e., 24th October, 2025.

4. Since, without reply to the Show Cause Notice being on record, the hearing was ineffective, the petitioner sought, by communication dated 3rd November, 2025, re-scheduling of date of hearing to 11th November, 2025.

5. The respondent rescheduled the date to 12th November, 2025 and passed the order that too without hearing the petitioner.

6. The aforesaid factual matrix is not contested by the respondent, particularly, in the backdrop of the events narrated hereinabove, wherein effective hearing was not provided to the petitioner.

7. In that view of the matter, the prayer of the petitioner, to the extent that the Order-in-Original dated 17th November, 2025 is contrary to the principles of natural justice, is liable to be accepted and, as such, the order dated 17th November, 2025 is hereby quashed and set aside.

8. We permit the petitioner to appear before the respondent-authorities for hearing on 25th May, 2026.

9. Reply be placed on record by the petitioner on or before the said date, if not already filed.

10. As regards the contentious issues, the same are kept open and the petitioner's claim that the law laid down by the Hon'ble Apex Court in the matter of ***'M/s Radhasoami Satsang, Saomi Bagh, Agra v. Commissioner of Income Tax'*** reported in [(1992) 1 SCC 659] be adhered to by the respondent while passing the order, is also kept open to be agitated before the said authority.

11. The petition, as such, stands partly allowed in above terms.

12. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 15, 2026/*ay/ok*