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

+ **W.P.(C) 1414/2026 & CM APPL. 6955/2026**

DSK LEGAL

.....Petitioner

Through: Mr. Ravi Prakash, Senior Advocate
with Ms. Astu Khandelwal,
Mr. Yasharth Shukla. Mr. Taha Yasin
and Mr. Sahan Ulla, Advs.

versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

Through: Ms. Urvi Mohan, Adv. for GNCTD

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

02.02.2026

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CM APPL. 6956/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. Heard.
4. The challenge is to the order dated 26th December, 2025 on the ground that the same *sans raison*. We have perused the said order.
5. It is not in dispute that pursuant to the notice dated 30th September, 2025 under Section 73 of the CGST Act, 2017, the petitioner uploaded a detailed reply on 7th October, 2025.



6. The respondent, based on the same after having granted opportunity of hearing to the petitioner, passed a summary of order dated 26th December, 2025.
7. The perusal, therefore, *prima facie* reflects that the contentions as reflected in the reply are at all not dealt with by the respondent. Such approach on the part of the respondent in our opinion violates the right conferred under Article 14 of the Constitution and amounts to denial of opportunity.
8. That being so, the order impugned dated 26th December, 2025 is hereby quashed and set aside.
9. We permit the petitioner to appear before the respondent authority on 23rd May, 2026.
10. We expect the respondent to grant a personal opportunity of hearing and also pass a speaking and well reasoned order expeditiously thereafter.
11. The petition, as such, stands partly allowed in above terms and disposed of along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 2, 2026

gs/av