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

+ **W.P.(C) 2144/2026**

CHEMISTRY DESIGN PVT LTD

.....Petitioner

Through: Mr. Rohan Thawani and Ms. Maryam
Junaid, Advocates.

versus

**OFFICE OF THE ASSISTANT COMMISSIONER
CECGST & ANR.**

.....Respondents

Through: Mr. R. Ramachandran, Sr. Standing
Counsel.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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16.02.2026

CM APPL. 10458/2026 (Exemption)

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

W.P.(C) 2144/2026 & CM APPL. 10457/2026

3. A show-cause notice dated 26th June, 2025 was served on the petitioner through an *email* and also uploaded on the portal which the petitioner has failed to notice and as such there was failure to submit response.
4. As a sequel of above, an order came to be passed in December, 2025 without bearing any date thereon, which is subject matter of challenge in the present petition.



5. According to the learned counsel for the petitioner, post the amalgamation scheme by the NCLT, there was a no due certificate issued in favour of the erstwhile company which underwent amalgamation, further resulting into cancellation of the registration.
6. The petitioner submits that once there was a no due certificate, there is no question of there being liability fastened pursuant to the show-cause notice or Order-in-Original.
7. The counsel for the respondent submits that there was sufficient notice to the petitioner not only through uploading the same on the portal but also through the *email* and as such the obligation under Section 73 of the CGST Act, 2017 was duly discharged.
8. We have considered the aforesaid submissions.
9. The only point which warrants consideration is whether the proceedings should have been conducted against the petitioner particularly when there was no due certificate issued and cancellation of registration also.
10. In response to the Court's query, the learned counsel for the petitioner submits that the entire liability under the order impugned shall be discharged by depositing the amount with the authority which has passed the impugned order within a period of two weeks from today, provided that the petitioner should be offered an opportunity of hearing after considering its reply. The learned counsel for the petitioner further informs that within two weeks along with the deposit not only the reply to the show-cause notice will be submitted but also written submissions shall also be made before the said authority.
11. Accepting the said statement coming from the learned counsel for the



petitioner as an undertaking to this Court, we deem it appropriate to allow the present petition. We hereby, quash and set aside the impugned Order-in-Original passed by the respondent authority which is produced at Annexure P-2 to the petition dated December, 2025.

12. Subject to deposit of the entire amount under the Order-in-Original which is quashed and set aside, within a period of two weeks from today accompanied with the reply to the show-cause notice so also, the written submissions on the part of the petitioner, the respondent shall proceed to evaluate the claim of the petitioner *qua* the show-cause notice and pass a fresh order after giving an opportunity of hearing to the petitioner.

13. Let the order be communicated to the petitioner within a period of three months from today.

14. The petition as such stands partly allowed in the above terms.

15. Needless to clarify that in case if the order is adverse to the interest of the petitioner, the amount deposited shall be adjusted against the liability and in case if the show-cause notice is discharged by the respondent, the amount be refunded forthwith to the petitioner.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 16, 2026

Sk/av