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

+ **W.P.(C) 2126/2026**

TINKU GOYAL

.....Petitioner

Through: Mr. Vaibhav Gupta, Advocate.

versus

**THE COMMISSIONER CGST, DELHI NORTH AND
ANR.**

.....Respondents

Through: Mr. Ruchesh Sinha, Sr. St. Counsel
for CGST with Ms. Upasna
Vashistha, Advocate.

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **18.05.2026**

CM APPL. 33505/2026 (Early hearing)

1. For the reasons stated in the application, the same stands allowed.
2. The petition is taken up for hearing today itself.
3. The application stands disposed of.

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4. Having heard the respective counsels for some time, we are of the view that the impugned order cannot be said to be sustainable in law, particularly when it lacks the specific reasons so as to substantiate the ultimate result arrived at.
5. Though learned counsel for the respondents have made efforts to substantiate the order from the foreign material *dehors* the order, it is a settled position of law that the order should be substantiated for the reasons and the material which is reflected in the order therein and forms to be a basis for reaching to a particular conclusion.
6. In the aforesaid background, we deem it appropriate to quash and set



aside the impugned order dated 6th February, 2026.

7. We permit the respondents to issue a supplementary show cause notice within a period of two weeks from today and the material sought to be relied on be made available to the petitioner.

8. We permit the petitioner to file his reply to the said supplementary show cause notice within a period of two weeks thereafter, with an understanding that the petitioner shall not seek any further adjournment in the matter. Once the petitioner submits his reply with the supporting documents, we accept the statement made by the learned counsel for the petitioner that the petitioner shall appear before the authority issuing show cause notice on 23rd June, 2026 along with relevant material for personal hearing. No accommodation on whatsoever ground shall be granted or the hearing be deferred on the said date on the request of the learned counsel for the petitioner.

9. The order be thereafter communicated expeditiously to the petitioner on the aspect of the proceedings for cancellation.

10. The present petition is partly allowed in the aforesaid terms.

11. The date already fixed, i.e. 21st July, 2026 stands cancelled.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 18, 2026

Sk/yr