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

\+ W.P.(C) 3939/2026 & CM APPL. 19248/2026

C.H. ROBINSON WORLDWIDE FREIGHT

INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak Thackur and Mr. Rishabh Mishra, Advs.

versus

ADDITIONAL COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, DELHI SOUTH COMMISSIONERATE & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Vipul Kumar and Mr. Aryaman Singh Chouhan, Advs.

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

ORDER

% **13.04.2026**

1. Para 59.4 reads thus:-

> "59.4 In the absence of supporting documentary evidence, the claim of the Noticee that all applicable tax arising from the import of services has already been duly discharged cannot be ascertained or verified. It is further observed that the Noticee submitted its reply in respect of this Audit Para only on 19.12.2025, when hardly ten days remained before the statutory time limit for adjudication of the SCN, thereby depriving the department of adequate opportunity to verify the claims and documents, if any, relied upon by the Noticee. In view of the foregoing, I find that the Noticee has failed to furnish any cogent explanation or credible documentary evidence in support of its submissions under this Audit Para. Accordingly, the allegations made in the SCN sustains and the submissions made by the Noticee are not acceptable and are hereby rejected."

2. The perusal of the aforesaid para in clear terms gives rise to drawing the only conclusion that the respondent authority while passing the impugned order has failed to consider the explanation submitted by the petitioner to the audit paras on 19th December 2025.

3. At it's face it can be inferred that the respondent, who has passed the impugned order, has fairly admitted that he has not appreciated the reply to the audit para submitted by the petitioner and has proceeded to pass the order impugned.

4. In that view of the matter, we have no reason nor hesitation to hold that the order impugned is passed without recording appropriate reasons after appreciating the reply to the audit paras submitted by the petitioner on 19th December 2025 which amounts to denial of opportunity of hearing.

5. That being so, the impugned order dated 26th December 2025 is hereby quashed and set aside.

6. We permit the petitioner to appear before the authority on 20th April 2026.

7. Once the petitioner appears, we expect the respondent to hear the petitioner and pass fresh order in the matter within reasonable period.

8. A statement is made by learned counsel for the petitioner that on the date of appearance the petitioner shall give detailed written submissions along with documents with an understanding that no adjournment on whatsoever count shall be asked for.

9. We have perused the counter-affidavit circulated by Mr. Anurag Ojha. The counter affidavit be taken on record.

10. Perusal of the counter-affidavit reflects that the reasons which are not reflected in the impugned order are sought to be substituted and

substantiated in support of the order impugned.

11. The present petition, along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 13, 2026/ar/av