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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4008/2026 & CM APPL. 19613/2026, CM APPL. 19614/2026**
RAJEEV AGGARWALPetitioner

Through: Mr. Rajeev Sharma, Advocate

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Kshitij Chhabra, SPC with Mr.
Abhijit Vikram Singh Advocate for R-
1/UOI
Mr. Pranay Mohan Govil, SSC with
Ms. Priya Katore, Advocate for R-2 to
R-4

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

ORDER
29.04.2026

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1. Heard.
2. The challenge in the present petition is to the impugned Order-in-Original dated 24th June, 2025 arising out of the Show Cause Notice (FORM DRC-01).
3. The impugned order dated 24th June, 2025, notes that the petitioner/noticee did not reply to the DRC-01A, but petitioner did reply to the show cause notice (DRC-01) and *vide* impugned order passed by the respondent no.4, petitioner's claim of Input Tax Credit ('ITC') has been disallowed and recovery of the said ITC amount was ordered. The fact remains that the petitioner instead of challenging the impugned order before the appellate authority has straight away approached this Court.



4. The impugned order can neither be said to be in violation of the principles of natural justice nor without jurisdiction. That being so, we refrain ourselves from entertaining the present petition.
5. The petition, accordingly, stands dismissed.
6. Pending applications also stand disposed of.
7. Liberty is granted to the petitioner to take recourse to the appropriate remedy in accordance with law.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 29, 2026/pr/sk