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

+ **W.P.(C) 4243/2026 & CM APPL. 20633/2026**

M/S DELHI MSW SOLUTIONS LIMITEDPetitioner

Through: Mr. Venkat Prasad, Mr. Gaurav
Verma and Mr. Aayush Agarwal,
Advocates.

versus

**THE ASSISTANT COMMISSIONER OF STATE
TAX & ORS.**

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

11.05.2026

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1. The petitioner in the FORM GST DRC – 06, gave an issue-wise reply, particularly on four issues in the matter of illegal availment of ITC.
2. The said reply dated 17th August, 2025 was admittedly available to the respondents when they passed the impugned order whereby the respondents have not accepted the explanation tendered by the petitioner.
3. Once the reply was a part of the record, the least that was expected of the respondents was to deal with the contentions of the petitioner, which were mentioned in the reply to the show cause notice dated 18th July, 2025 and pass an order disallowing the contentions of the petitioner, based on the statutory provisions under which such claims/contentions can be disallowed.
4. As the order impugned does not contain the reasons for disallowing



the claims put forth by the petitioner in the reply to the show cause notice, the same must be held as a non-speaking order passed without considering the reply of the petitioner. Such order goes contrary to the constitutional protections provided under Article 14.

5. That being so, the order impugned dated 29th December, 2025 is hereby quashed and set aside.

6. We permit the petitioner to appear before the respondents on 22nd June, 2026 along with the additional reply, if any, he wants to place on record to the show cause notice dated 18th July, 2025.

7. The respondents shall pass a speaking order after considering both the replies, i.e. the earlier one and fresh one, if any, filed.

8. Let the order be communicated to the petitioner within a period of eight weeks thereafter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 11, 2026

Sk/yr