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

\+ W.P.(C) 4878/2026 & CM APPL. 23981/2026

VIKAS GUPTA .....Petitioner

Through: In person (Through VC)

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Mahendra Vikram Singh, SPC alongwith Mr. Sanjay Misra, Advocate for R-1/UOI (Through VC)
Ms. Anushree Narain, SSC with Mr. Naman Choula, Advocate for R-2
Ms. Urvi Mohan, Advocate for GNCTD

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

**ORDER**

% **17.04.2026**

1. Rightly so claimed by petitioner in person that the order impugned dated 30th December, 2025 which is the order-in-original, is passed without dealing with the reply that was submitted by him. On perusal of the impugned order, it is apparent as under :

**“Response of the tax payer:**

The tax payer has 'Not agreed' for the following amount in the SCN.

SGST: 40,500 CGST: 40,500 IGST: 0 GESS: 0

The reasons cited by the tax payer for disagreeing/partially disagreeing are:

1. Other Reasons Mentioned by Tax Payer:
SGST: 0 CGST: 0 IGST: 0 CESS: 0

Reason:

The assessee has not submitted supporting documents meeting the conditions of aforesaid section in r/o all the suppliers mentioned in the notice, as under:-· Section 16(2)(b)- GR, eWay bills, document regarding payment of freight charges to the transporter, weigh bridge slips. Not attached by Assessee. The documents as per requirement of Section 16(2)(C) are to be submitted. Section 16(2)(Rule 37 of the CGST Rules 2017 - bank statement highlighting payments made suppliers under reference. The Assessee needs to submit certified copy of Bank Statement from concerned Bank.

**Observations and conclusion of the assessing authority :**

Not Agreed with Tax Payer

Specific reasons entered
The reply filed by the taxpayer alongwith annexure not found in order."

2. The respondent while passing the order though has referred to the reply of the petitioner, however, has not dealt with the part of the reply in relation to which it is in disagreement.

3. The least that was expected of the respondent was to record the reason for such disagreement which is conspicuously absent in the order impugned. Such conduct appears to be amounting to denial of opportunity of hearing.

4. That being so, order dated 30th December, 2025 is hereby quashed and set aside. The matter stood restored to the file of respondent no. 3.

5. We permit the petitioner to appear before the respondent no. 3 along with the pleadings and additional reply, if any, along with documents, he intends to place on record on 27th April, 2026.

6. Let the respondent decided the issue within a period of six weeks thereafter.

7. The petition along with pending applications, if any, stands disposed of in the above terms.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 17, 2026/gs/sg**