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

+ **W.P.(C) 5505/2026 & CM APPL. 26990/2026**

NUKIND HEALTHCARE PRIVATE LIMITEDPetitioner

Through: Mr. Nitin Aggrawal, Mr. Dhananjay Singh, Mr. Sourabh Soni, Mr. Mandeep Baisala, Mr. Kavesh Bidhuri, Mr. Bharat Panchan, Mr. Shobit Anand, Advocates.

versus

COMMISSIONER OF CGST, DELHI MALVIYA NAGAR & ANR.

.....Respondents

Through: Ms. Monica Benjamin, SSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **29.04.2026**

1. The instant writ petition has been prayed seeking following reliefs:

“a) Issue a Writ of Certiorari or any other appropriate writ, order or direction quashing the Order-in-Original No. 01/2022-23 dated 27.12.2023, passed by the Assistant Commissioner, Division - Malviya Nagar, Delhi South Commissionerate;

b) Direct the Respondent to reconsider the Petitioner's submissions and pass a fresh order after verifying the reversal of Rs. 41,02,952/- and the reconciliations submitted;

c) Stay the recovery proceedings initiated pursuant to the impugned order, during the pendency of the present petition”

2. Learned counsel for the petitioner submitted that inspite of the fact that there is an apparent incongruity in the amount which has been reflected on the GST portal and the order which has been passed by the respondent



no.2-Assistant Commissioner, Malviya Nagar, CGST and though this fact has been brought to the notice of respondent no. 2 by the petitioner by moving a rectification application dated 29.07.2025 in relation to the order dated 29.12.2023, neither the respondent have decided the petitioner's rectification application nor have they carried out the requisite correction(s) on the GST portal.

3. Ms. Monica Benjamin, learned Senior Standing Counsel for the respondents, at the outset submitted that the petitioner had been issued a notice of hearing dated 23.04.2026 and its rectification application is scheduled to be heard on 30.04.2026.

4. In view of the submissions so made, we dispose of the present writ petition with a direction to the respondent no.2 to consider and decide petitioner's rectification application in accordance with law, preferably before 15.05.2026.

5. Since the respondents have so far not taken any measure for recovery pursuant to the order dated 27.12.2023, they shall not initiate any coercive action until the rectification application is decided.

6. The writ petition stands disposed of accordingly. The pending application also stands disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

APRIL 29, 2026/nk