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

+ **W.P.(C) 6170/2026**

M/S CHRYSALIS TRADING PRIVATE LIMITEDPetitioner

Through: Ms. Priyanka Goel, Advocate

versus

**COMMISSIONER OF CGST, COMMISSIONERATE SOUTH
DELHI**

.....Respondent

Through: Mr. Akash Panwar, JSC

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% 11.05.2026

1. On instructions, the counsel for the respondent has conceded that though the reply was tendered by the petitioner, same was not considered in the order impugned.
2. That being so, the aforesaid conduct on part of the respondent amounts to denial of opportunity of hearing to the petitioner.
3. In such an eventuality, it has to be held that the order impugned is in violation of principles of natural justice as guaranteed under Article 14 of the Constitution of India.
4. As such, the order impugned dated 17th March, 2026 is hereby quashed and set aside to the extent of claim made in the petition by the petitioner.
5. We make it clear that the order is restricted to the extent of petitioner



only.

6. Let the petitioner appear before the authority along with the additional reply with documents, if any, on 11th June, 2026.
7. On the very same date or date later as shall be fixed by the respondent, the petitioner shall be heard personally in the matter and an appropriate order be delivered in any case within a period of three months from the date of appearance.
8. The petition accordingly stands allowed and disposed of in above terms.
9. Pending applications, if any, also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 11, 2026
gs/dd