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

+ **W.P.(C) 10803/2025 & CM APPL. 44712/2025**

M S BALA JI INDUSTRIES

.....Petitioner

Through: Sh. Manish Kumar, Sh. Rajesh Kumar
Vashishth and Sh. K. Nain Advocates.

versus

THE PRINCIPAL COMMISSIONER & ANR.Respondents

Through: Sh. Atul Tripathi, SSC CBIC with Mr.
Shubham Mishra, Mr. Gaurav Mani
Tripathi & Mr. Akshay Sagar, Advs.
for R-1 & 2.
Mr. Sumit K. Batra, Panel Counsel,
GNCTD.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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10.02.2026

1. The writ jurisdiction, which is an extraordinary remedy, has been invoked by the petitioner alleging that the impugned order dated 21st January, 2025 is hit by the provisions of Section 6(2)(b) of the CGST Act, 2017.
2. The aforesaid proposition of law is not disputed by the learned counsel appearing for the respondents. However, strenuous resistance is shown to the maintainability of the petition on the ground that the petitioner was too callous in conducting the proceedings, inasmuch as it chose not to respond to the notices of personal hearing and failed to file a timely reply to the show cause



notice.

3. Having appreciated the aforesaid submissions, *prima facie*, we are satisfied that the claim of the respondents that the petitioner was not diligent in pursuing the show cause notice is borne out from the record.

4. However, we are equally required to be sensitive to the statutory mandate of Section 6(2)(b) of the said Act. Since the said position has not been considered by the respondents, in the facts and circumstances of the case, we deem it appropriate to quash and set aside the impugned order.

5. Learned counsel for the petitioner states that the reply submitted before the respondents be considered and an appropriate order be passed.

6. In the wake of above, we deem it appropriate to direct the petitioner to appear before the respondent authority on 23rd February, 2026.

7. We expect the respondents to deal with the petitioner's claim pursuant to the show cause notice as expeditiously as possible and in any case, within a period of three months thereafter.

8. We make it clear that no independent notice of hearing shall be issued to the petitioner.

9. Having regard to the facts and circumstances of the case, *viz.*, the failure of the petitioner to submit its response within the prescribed time to the show cause notice and its failure to appear for the hearing before the authority, we deem it appropriate to direct the petitioner to deposit costs of Rs. 25,000/- to be paid to the respondent, which shall be a condition precedent for being granted an opportunity to have the issue adjudicated pursuant to the show cause notice.

10. This order is restricted only to the extent of petitioner before this Court.

11. The present petition stands disposed of in the above terms.



12. Pending application, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 10, 2026

ab/sk