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

\+ W.P.(C) 13184/2024 & CM APPL. 55066/2024

M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR SH. RAHUL JAIN .....Petitioner

Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. Manish Kumar (SPC) along with Mr. Kumar Gaurav, Advocate

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

O R D E R

% 17.02.2026

1. Amongst others, the prayer canvassed is that the order impugned dated 26th April, 2024, cannot be said to be sustainable as the same suffers from non-application of mind, so also, denial of opportunity of hearing.

2. So as to substantiate the contentions, learned counsel for the petitioner has invited the attention of this Court to the Show Cause Notice dated 5th December, 2023, the reply thereto dated 5th January, 2024 and the observations made in the impugned order.

3. According to the learned counsel for the petitioner, while dealing with the contentions raised in the reply, the Authority has failed to consider the stand taken by the petitioner in response to the Show Cause Notice and has brushed aside the contentions without affording any reasons. The relevant

observations in the impugned order reads thus:-

> ***"Response of the tax payer :***
> *The tax payer has 'Not agreed' for the following amount in the SCN.*
> ***SGST** : 1782640 **CGST** : 1782640 **IGST** : 0 **CESS** : 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 TAXPAYER HAS GIVEN REFERENCE OF VARIOUS HON'BLE COURTS AND SUBMITTED COPY OF INVOICES, SOME E-WAY BILLS, BANK STATEMENT AND LEDGER ACCOUNT. DETAILED REPLY IS ATTACHED WITH DRC -06."*

4. It is the contention of the learned counsel for the petitioner that notification issued by the respondent, thereby extending the stipulated period of limitation, is without approval of the GST Council, which is mandated under the Statute, and even otherwise, the powers are not vested to do so.

5. Be that as it may, we have appreciated the reasons recorded in the impugned order dated 26th April, 2024.

6. We are of the view that the impugned order is not sustainable, particularly, having regard to the fact that the respondent has failed to record the findings on the stand taken by the petitioner in the reply to the Show Cause Notice dated 5th January, 2024.

7. As such, the order impugned dated 26th April, 2024 is hereby quashed and set-aside.

8. The proceedings are hereby restored to the file of respondent-

authority, before whom, the petitioner is permitted to appear physically on 9th March, 2026, with his written notes of arguments and an additional reply along with documents, if any.

9. After granting opportunity of hearing to the petitioner, a decision shall be taken by the respondent-Authority within a period of three months thereafter, and the order shall be communicated to the petitioner.

10. The petition, accordingly, stands partly allowed.

11. Needless to clarify that we have not gone into the merits of the matter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 17, 2026/*ay/st*