$~44

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

\+ W.P.(C) 19658/2025 & CM APPL. 82063/2025

ARYANSH ALLOYS THROUGH ITS PROPRIETOR MRS RANJANABEN SHYAMSUNDER JHANWAR .....Petitioner

Through: Mr. Rakesh Kumar and Mr. Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Mr. Shlok Chandra, Sr. Standing Counsel with Mr. Uchit Dad, Adv. for CBIC

Ms. Urvi Mohan, Adv. for GNCTD

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

O R D E R

% **13.01.2026**

1. Heard respective counsel.

2. The petitioner has approached before this Court questioning the show-cause notice dated 30th January 2024 and the order thereunder passed on 6th February 2025.

3. The aforesaid show-cause notice and orders are questioned by the petitioner on the ground that same are in contravention to the statutory mandate provided under Section 6(2)(b) of CGST/DGST Act.

4. The petitioner in support of aforesaid contention has invited our attention to the impugned show-cause notice, and his reply submitted to the same, so as to claim that neither the reply was considered nor the fact about

the penalty being imposed was part of the show-cause notice which is under challenge.

5. So as to substantiate aforesaid contention, the counsel for the petitioner would further urge that the assessment under the CGST/DGST Act is carried out for the very same year, and for very same issue and in such an eventuality the very order itself is not sustainable.

6. In response to the Court's query, the learned counsel for the respondent has placed on record in tabular form the details as regards the proceedings which were taken up against the petitioner in the form of show-cause notice issued by the authority, the financial year, the taxable value as per GSTR-1M and Input Tax Credit wrongly claimed.

7. The aforesaid information, in tabular form is handed over in compliance with the last order of this Court and the same is taken on record.

8. The counsel for the petitioner submits that the issue is squarely covered by the judgment of Apex Court in the matter of ***Armour Security (India) Ltd. Vs. Commissioner, CGST, Delhi***, **Special Leave Petition (Civil) 6092/2025** decided on 14th August 2025.

9. In the aforesaid document, his contentions are that the petitioner is willing to appear before the authority who has passed the impugned order provided the authority must consider the reply and the material that the petitioner has placed on record in response to the show-cause notice and after granting opportunity of hearing may pass an appropriate order.

10. The counsel would further submit that if the order is adverse to the interest of the petitioner, liberty be granted to approach afresh.

11. As against above, the counsel appearing for the respondent would urge that even if the factual matrix *viz* the show-cause notice and impugned

order is borne out of record, the position of law reflected in the judgment of Apex Court in the matter of ***Armour Security*** cannot be a disputed bone of contention.

12. The counsel for the respondent, based on the aforesaid judgment, submits that the Court may pass an appropriate order in the matter.

13. In that view of the matter, we deem it appropriate to allow the present petition partly thereby quashing and setting aside the impugned order dated 6^{th} February 2025.

14. We direct the petitioner to appear before the authority who has issued the show-cause notice along with the written submissions and the documents he intends to place on record on 16^{th} February 2026.

15. The authority, after hearing the petitioner, shall pass an appropriate order in the matter.

16. The aforesaid order is passed keeping in view the law laid down by the Apex Court in the matter of ***Armour Security***.

17. We make it clear if the order is adverse to the interest of the petitioner, it is open for him to approach afresh.

18. The petition stands partly allowed in the above terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 13, 2026/ar/av