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

\+ W.P.(C) 1116/2026 & CM APPL. 5475/2026, CM APPL. 5476/2026

SHREE SHYAM CARGO MOVERS .....Petitioner

Through: Mr Vijay Gupta, Mr Rahul Gupta and Mr Harpreet Singh, Advocates.

versus

THE COMMISSIONER, DELHI GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Mr. Akhil Mittal SPC for Union of India alongwith Ms. Shayna Das Pattanayak and Ms. Riddhi Jain, Advocates for R-3.
Mr. Sumit K. Batra, Advocate for R-GNCTD.

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

O R D E R

% **28.01.2026**

1. Heard.

2. The prayer clauses (a) to (c) in the petition reads thus:-

> *"a) To set-aside the impugned order with summary in form DRC-07 & annexure thereof dated 21.12.2023 U/s 73 of the GST Act, 2017 for the financial orders 2017-18 as the same has not been issued in consonance of the statutory provisions and is a mere abuse process of law.*
>
> *b) To issue writ in the nature of mandamus/ certiorari and any other order or direction in the nature of writ to set aside the impugned unsigned summary to show cause notice in form*

DRC-01 with attachment thereof dated 27.09.2023 U/s 73 of the GST Act, 2017 as the same has not been issued in consonance of the statutory provisions and is a mere abuse process of law.

c) Also challenging notification 09/2023 Central and State dated: 31.03.2023 and 22.06.2023 respectively, as none of the action of the Respondents is in consonance of The Provisions of DGST Act, 2017 And DGST Rules, 2017."

3. Learned counsel for the petitioner states that the issue is squarely covered by the order passed by this Court in the matter of ***Anil Kumar Vs. Sales Tax Officer*** *[W.P(C) No.843 of 2026 dated 21st January, 2026]*.

4. When confronted, learned counsel appearing for the respondents does not dispute the aforesaid position that the issue is dealt with by this Court in the aforesaid decision.

5. We have also looked into the factual matrix of the case in hand. It appears, and rightly so consented by counsel for the respondents, that the issue is covered by the aforesaid decision.

6. That being so, we deem it appropriate to allow the present petition in terms of prayer clause 'a' of the petition.

7. We record the statement made by learned counsel for the petitioner that the petitioner shall appear before the competent officer on 16th February, 2026, along with his reply and supporting documents as regards to the Show Cause Notice.

8. We permit the respondents to grant an opportunity of hearing to the petitioner and to pass appropriate orders in the matter expeditiously, and in any case, within a period of three months from the date of hearing.

9. The petition as such stands partly allowed in the above terms.

10. Pending applications also stands disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 28, 2026/*ay/as*