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

\+ W.P.(C) 5438/2026

AMIT ARORA .....Petitioner

Through: Mr. Umesh Sarwal and Mr. Siddhanth Sarwal, Advocates

versus

ADDITIONAL COMMISSIONER & ORS. .....Respondents

Through: Mr. Shashank Sharma, Senior Standing Counsel with Ms. Malika Kumari, Advocate for R-1 and R-2
Ms. Chandrika Gupta, Senior Panel Counsel with Mr. Ayush Kasana, GP and Ms. Bhawna, Advocate for R-3

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

O R D E R

% 22.04.2026

1. The Show Cause Notice dated 23rd June, 2025 along with FORM GST DRC-01 of 27th June, 2025 was responded by the petitioner *vide* reply in the FORM GST DRC-06 dated 8th December, 2025. The paragraph '*D*' of the said reply submitted by the petitioner reads thus:-

> *"D. That it has been alleged in the SCN that the Noticee has discharged the less liability as declared in GSTR-1 as compared to GSTR-3B. it is hereby explained that there is no difference in the discharged of the liability as declared in GSTR-1 as compared to GSTR-3B. the detailed reconciliation*

> *of discharged of liability is attached herewith. (Annexure-2)"*

2. In the aforesaid background, it was expected of the respondents to deal with the reply along with Annexure produced therewith. The perusal of the impugned order reflects that the respondents, in a most vague manner, have discarded the submissions of the petitioner as reflected here-in-above *qua* the reconciliation in FORM GSTR-3B and FORM GSTR-1. The relevant observations read thus:

> *"21.1 It is observed that Noticee No. 3 and Noticee No. 4 have discharged tax liability in FORM GSTR-3B which is less than the tax declared on outward supplies in FORM GSTR-1 for the corresponding tax periods. The Noticees have failed to furnish any satisfactory explanation or documentary evidence to justify such discrepancy between the tax liability reported inFORMGSTR-1 and the tax actually paid through FORM GSTR-3B.In the absence of any valid reconciliation or proof of subsequent adjustment, such short payment of tax reflects contravention of the provisions of the CGST Act, 2017 and the rules made thereunder."*

3. *Prima facie*, we are satisfied that the contentions raised by the petitioner that the impugned order suffers from non-application of mind and is vague in nature, as the contentions raised in the reply are not considered.

4. That being so, we overrule the objection of the respondents regarding the availability of an alternate remedy.

5. Let there be notice to the respondents.

6. *Mr. Shashank Sharma*, Senior Standing Counsel waives notice for respondents no. 1 and 2 and *Ms. Chandrika Gupta*, Senior Panel Counsel waives notice for respondent no. 3.

7. List on 4th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 22, 2026/*pr/sk*