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

+ W.P.(C) 838/2026 & CM APPL. 4103/2026

BRILLIANT METALS PRIVATE LIMITEDPetitioner

Through: Mr. Abhishek Garg and Mr. Naman
Mehta, Adv.

versus

JOINT COMMISSIONER CENTRAL TAX GST DELHI
EAST AND ORSRespondents

Through: Ms. Anushree Narain, Sr. Standing
Counsel with Mr. Yamit Jetley and
Mr. Naman Choula, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **23.03.2026**

1. On 12th December 2024, the impugned order confirming the demand of Input Tax Credit of Rs. 3,10,94,345/- came to be issued.
2. The contentions of the petitioner are that *vide* notice for personal hearing dated 26th December 2024, the hearing in the subject matter was scheduled on 31st December 2024, whereas the impugned order had already been passed prior to the issuance of the said notice.
3. Apart from above, his contentions are that the notices in regard to the personal hearing allegedly granted on 28th November 2024, 5th December 2024 and 12th December 2024 were never served on the petitioner, give apart absence of show cause notice.
4. Issue notice to the respondents.



5. Ms. Anushree Narain, learned SSC waives notice for respondents.
6. List on 13th July 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/ar/dd