For $\tau_m = \tau_s$ we got a $\frac{0}{0}$ situation.

Solve this using L'Hospital by decomposition into 2 functions $f(\tau_s)$ and $g(\tau_s)$, such that $u(\tau_s) = \frac{f(\tau_s)}{g(\tau_s)}$:

$$f(\tau_s) = \tau_m \cdot \tau_s \cdot \underbrace{\sum_{\text{spikes } t_i} w_i\, \Theta(t-t_i)\left[\exp\left(-\frac{t-t_i}{\tau_m}\right) - \exp\left(-\frac{t-t_i}{\tau_s}\right)\right]}_{b(\tau_s)}$$

$$g(\tau_s) = C_m\,(\tau_m - \tau_s)$$

we got $\lim\limits_{\tau_s \to \tau_m} \frac{f(\tau_s)}{g(\tau_s)} = \frac{0}{0}$

L'Hospital: $\lim\limits_{\tau_s \to \tau_m} \frac{f(\tau_s)}{g(\tau_s)} \approx \frac{f'(\tau_s)}{g'(\tau_s)}$

$$f'(\tau_s) = \tau_m \cdot b + \tau_m \tau_s \cdot b'(\tau_s)$$

with $b'(\tau_s) = \sum\limits_{\text{spikes } t_i} w_i\, \Theta(t-t_i)\left[-\frac{t-t_i}{\tau_s^2} \cdot \exp\left(-\frac{t-t_i}{\tau_s}\right)\right]$

$$g'(\tau_s) = -C_m$$

We obtain:

$$\lim_{\tau_s \to \tau_m} u(t) \approx \frac{-1}{C_m} \cdot \left[\tau_m \cdot b + \tau_m \tau_s \cdot b'(\tau_s)\right]$$