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

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**W.P.(C) 2436/2025 & CM APPL. 11594/2025**

**PRIYANKA GOYAL (ERSTWHILE PROPRIETOR OF M/S  
AGGARWAL TRADING CO.)** .....Petitioner

Through: Mr. Puneet Rai & Ms. Srishti Sharma,  
Advs.

versus

**SALES TAX OFFICER CLASS II/AVATO, WARD 71, ZONE 6,  
DELHI & ANR.** .....Respondents

Through: Ms. Vaishali Gupta, Adv.

**CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE RAJNEESH KUMAR GUPTA****ORDER**

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**14.07.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner challenging the impugned order dated 23<sup>rd</sup> December, 2023 (*hereinafter 'impugned order'*) by which a total demand of Rs. 1,04,57,420/- has been raised against the Petitioner. The same was passed pursuant to a Show Cause Notice (*hereinafter, 'SCN'*) dated 22nd September, 2023 issued under Section 73 of the CGST Act (*hereinafter 'the Act'*). It is noticed that no reply was filed by the Petitioner and the personal hearing was also not availed of and the impugned order has been passed *ex-parte*.
3. On the first date i.e., 25th February, 2025 when the matter was listed before this Court, the following order was passed:-

*"1. Presently we find that the writ petitioner has failed to make any disclosure with respect to the date on which the petitioner derived knowledge of the order of 23 December 2023.*

*2. We, consequently, grant the petitioner two weeks" time*



*to file an additional affidavit.*

*3. Let the writ petition be called again on 24.03.2025.”*

4. Pursuant to the said order, an affidavit has been filed by the Petitioner alleging that the Respondent-Delhi GST Department has failed to duly issue the SCN dated 22nd September, 2023 to the Petitioner. It was only during the proceedings of another SCN issued under Section 74 of the Act that the Petitioner learnt of the said SCN and the consequent impugned order which was passed. The Petitioner further states that the SCN was uploaded on the ‘Additional Notice’ tab and therefore, it did not come to the knowledge of the Petitioner.

5. Insofar as the question with respect to notices which were uploaded on the ‘Additional Notice’ tab are concerned, the same is already addressed by the decision of this Court in ***W.P.(C) 13727/2024*** titled ‘***Neelgiri Machinery through its Proprietor Mr. Anil Kumar V. Commissioner Delhi Goods And Service Tax And Others***’, wherein the Court has held as under:-

**“6. Be that as it may, intention is to ensure that the Petitioner is given an opportunity to file its reply and is heard on merits and that orders are not passed in default. Since there is no clarity on behalf of the Department, this Court follows the order dated 9th September, 2024 in Satish Chand Mittal (Trade Name National Rubber Products) vs. Sales Tax Officer SGST, Ward 25-Zone 1 as also order dated 23rd December, 2024 in Anant Wire Industries vs. Sales Tax Officers Class II/Avato, Ward 83 & Anr (W.P.(C) 17867/2024; DHC) where the Court under similar circumstances has remanded back the matter to ensure the Noticee/Petitioners get a fair opportunity to be heard. The order of the Court in Sathish Chand Mittal (Supra) reads as under:**

***“4. It is the petitioner’s case that he had not received the impugned SCN and, therefore, he had no***



opportunity to respond to the same. For the same reason, the petitioner claims that he had not appear for a personal hearing before the Adjudicating Authority, which was scheduled on 17.10.2023 and later rescheduled to 30.11.2023 as per the Reminder.

5. The petitioner also states that the impugned SCN, the Reminder and the impugned order are unsigned.

6. Mr. Singhvi, the learned counsel appearing for the respondent, on advance notice, fairly states that the principal issue involved in the present case is squarely covered by the decisions of this Court in *M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.*: Neutral Citation No. 2024:DHC:4108-DB as well as in *Kamla Vohra v. Sales Tax Officer Class II/ Avato Ward 52* : Neutral Citation No.2024:DHC:5108- DB.

**7. He states that possibly, the petitioner did not had the access of the Notices as they were projected on the GST Portal under the tab 'Additional Notices & Orders'. He submits that the said issue has now been addressed and the 'Additional Notices & Orders' tab is placed under the general menu and adjacent to the tab 'Notices & Orders'.**

**8. In view of the above, the present petition is allowed and the impugned order is set aside.**

9. The respondent is granted another opportunity to reply to the impugned SCN within a period of two weeks from date. The Adjudicating Authority shall consider the same and pass such order, as it deems fit, after affording the petitioner an opportunity to be heard. 10. The present petition is disposed of in the aforesaid terms. 11. All pending applications are also disposed of.”

**7. The impugned demand orders dated 23rd April, 2024 and 5th December, 2023 are accordingly set aside. In response to show cause notices dated 04th December, 2023 and 23th September, 2023, the Petitioner shall file its replies within thirty days. The hearing notices shall now not be merely uploaded on the portal but shall also**



*be e-mailed to the Petitioner and upon the hearing notice being received, the Petitioner would appear before the Department and make its submissions. The show cause notices shall be adjudicated in accordance with law.*

*8. The petitions are disposed of in the above terms. The pending application(s), if any, also stand disposed of.”*

6. In view of the fact that SCN is dated 22<sup>nd</sup> September, 2023, much prior to the time when this issue was rectified by the Department, it is deemed appropriate to set aside the impugned order and remand the matter back to the Adjudicating Authority for it to be heard on merits. Ordered Accordingly.

7. Let the Petitioner file a reply to the SCN within thirty days. The portal shall be opened within 2-3 days to enable the Petitioner to file a reply. After filing of the reply, personal hearing shall be granted and the same shall be communicated to the Petitioner at:

***Email:        praioffice@gmail.com***

***Mob. No:    9810023745***

8. After granting the personal hearing, let the SCN be adjudicated in accordance with law after duly considering the submissions made on behalf of the Petitioner herein.

9. The writ petition is disposed of in the above terms. The pending application is also disposed of.

**PRATHIBA M. SINGH, J**

**RAJNEESH KUMAR GUPTA, J**

**JULY 14, 2025**

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