



2025:DHC:3328-DB



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

Date of decision: 5th May, 2025

+ **W.P.(C) 5846/2025, CM APPLs. 26721/2025 & 26722/2025**
SANDEEP GARGPetitioner

Through: Mr. Rajeev Aggarwal and Mr.
Shubham Goel, Advocates.

versus

SALES TAX OFFICER CLASS II AVATO WARD 66 ZONE 4
DELHIRespondent

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil) GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- Sandeep Garg, Proprietor, M/s Aares Spring Industries under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned order dated 16th April, 2024 passed by the Respondent on the ground that the same has been passed without hearing the Petitioner and even the Show Cause Notice dated 26th December 2023 has not been served to the Petitioner.
3. The Petitioner is a proprietorship firm having its principal place of business at B-32/1, Wazirpur Industrial Area, Delhi, New Delhi-110058 and registered *vide* GSTIN 07AAFPG5092B1Z2. The Petitioner is engaged in the business of Trading and manufacturing of plastic components, nut bolts etc.
4. The case of the Petitioner is that the Show Cause Notice was issued by



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the Respondent in the 'additional notices and orders' tab instead of the 'notices and orders' tab and thus is not a proper mode of service.

5. This Court notices that the Show Cause Notice is dated 26th December 2023 and the change in the portal was on 16th January, 2024, however, Ms. Gupta points out that a reminder notice dated 9th February 2024 was given in this matter which is evident from Annexure P-4 which is a screenshot of the portal. The said screenshot is set out below:

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
DETERMINATION OF TAX	Order for Determination of Tax	ZD070424037744C	16/04/2024	View
DETERMINATION OF TAX	Intimation of issue of reminder in Form GST DRC-01	ZD070224018664J	09/02/2024	View
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZD071223149640M	26/12/2023	View

Note:

1. Following Notices/Orders issued by tax authorities are available under "Notices and Orders":

- Notices/Orders/intimations pertaining to registration including new registration, amendment, cancellation, revocation and other communications.
- Notices issued by System to return defaulters in Form GSTR-3A.
- Notices pertaining to Return module comprising GST DRC-01B and GST DRC-01C.
- Summary of assessment orders issued in Form GST DRC-07 where notices and other proceedings were held offline.

6. A perusal of the above set out screenshot shows that the reminder notice was clearly visible on 09th February, 2024, even then no reply has been filed by the Petitioner.

7. Ld. Counsel for the Petitioner submits that the accountant of the Petitioner was not accessing the portal as it was not working at that time and, therefore, the reply could not be filed.

8. The total demand in this case is to the tune of Rs. 9,21,326/ and the tax



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amount due is to the tune of Rs. 4,52,956/-.

9. Ld. Counsel for the Respondent also submits that automated e-mails and SMSs are also sent whenever anything is uploaded on the portal.

10. Since the Petitioner has not been diligent in checking the portal, no reply to the Show Cause Notice has been filed by the Petitioner. Thus the department cannot be blamed.

11. However, in the facts and circumstances of this case, the Petitioner is permitted to file an appeal against the impugned order before the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017 along with the pre-deposit on the tax amount in terms of the said provision.

12. If the said appeal is filed within the 30 days, it shall be adjudicated on the merits and not be dismissed on the ground of limitation.

13. Accordingly, the present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

MAY 5, 2025/MR/ck