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

# **CNR No. DLHC010045392026**

+ **W.P.(C) 1759/2026 and CM APPL. 8570/2026**

**LUXMI ALLOYS**

.....Petitioner

Through: Mr. Prem Kandpal and Mr.  
Ketan Jain, Advs.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advocates.  
Mr. Devvrat Yadav with Mr.  
Kartik Sharma alongwith Mr.  
Manhan Chawla, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

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**21.08.2026**

1. Through the present Writ Petition, the Petitioner prays for quashing the Impugned Order dated 20.08.2024, which was passed pursuant to Show Cause Notice (SCN) dated 17.05.2024. The Petitioner also prays for the following relief:

*“c) Issue appropriate writ, order or direction to declare the Notification No. 56/2023-Central Tax dated 28.12.2023 (Annexure- P/3) and Notification No. 56/2023-State Tax dated 11.07.2024 (Annexure- P/3) as illegal and ultra vires of the CGST/ DGST Act; and/or*

*d) Issue appropriate writ, order or direction to declare the Section 16(2)(c) of the CGST/ DGST Act as unconstitutional and unreasonable being violative of Articles 14 and 19(1)(g) of the Constitution of India; and/or.”*

2. Learned counsel representing the parties admit that the validity of Notification No.56/2023-Central Tax dated 28.12.2023 is being



examined by the Supreme Court in SLP No.4240/2025 captioned **M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner Of State Tax & Ors.** and the Petitioner will be entitled to the benefit of the decision of the Supreme Court as and when delivered.

3. The Division Bench of the Punjab and Haryana High Court in **Luxmi Traders v. Union Territory of Chandigarh and Others**, (2026) 44 CENTAX 371 (P&H), has examined the issue of service of notices through the web portal and held that mere uploading of a Notice, without acknowledgement of receipt or filing of a Reply, cannot by itself be treated as sufficient service. The relevant paragraph of the said judgment is reproduced hereunder:

*“60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-*

*(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*

*(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of **four weeks** from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*

*(iii) In case where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of **four weeks** from today.*

*(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.*

*(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and*



*petitioner/assessee shall be at liberty to file reply to SCN within **four weeks** from today, whereafter, the department shall proceed further after affording due opportunity of hearing.”*

4. Learned Counsel representing the Respondents made a sincere attempt to distinguish the aforesaid judgment. However, this Court is not persuaded by the submissions advanced.

5. Learned counsel representing the Petitioner submits that he does not press challenge to Notification No. 56/2023-State Tax dated 11.07.2024 and Section 16(2)(c) of the CGST/DGST Act.

6. The present Writ Petition is disposed of in terms of the judgment passed in **Luxmi Traders** (*supra*). The Impugned Order passed on 20.08.2024 is set aside. The Adjudicating Authority is directed to decide the matter afresh after granting the Petitioner an opportunity of hearing.

7. The Petitioner, through his counsel, is directed to appear before the Sales Tax Officer, Class II, Ward 74, Zone 7, Delhi on 27.08.2026 at 11:00 am.

8. The Respondent-Department is directed to communicate to the Petitioner any change in the date or time of appearance through the mobile number and email address provided below:

**Mobile Number:** +91-9811180330

**Email Address:** ketanjain.in@gmail.com

9. With these observations, the present Petition, along with the pending application, is disposed of.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 21, 2026/da/shah**