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

CNR No. DLHC010189622026

+ W.P.(C) 5920/2026, CM APPL. 29070/2026 and CM APPL. 49560/2026

UNIVERSAL METAL TRADERS Petitioner

Through: Mr Anurag Mishra and Mr
Naveen Rohila, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION, CGST
DELHI WEST & ANR. Respondents

Through: Ms. Samiksha Godiyal SSC
CBIC with Mr Tenzing
NamgyalBhutia and Mr
Ritiwik Narayanan, Advs

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **07.08.2026**

1. The present writ petition has been filed challenging the Order-in-Original dated 31.12.2025 primarily on the ground that no Show Cause Notice was served upon the Petitioner and that no opportunity of personal hearing was afforded prior to the passing of the impugned order.
2. In the counter affidavit filed by the Respondents, it has been stated that the Show Cause Notice was served upon the Petitioner through three modes, namely, Speed Post, e-mail, and by uploading the notice on the web portal.
3. It is further stated that, while granting an opportunity of personal hearing, a hearing notice dated 09.10.2025 was also sent to the Petitioner through e-mail and Speed Post.



4. Learned counsel appearing for the Respondents further submits that the Order-in-Original was also dispatched to the Petitioner's registered address through Speed Post and e-mail and was duly received by the Petitioner. This assertion is, however, disputed by learned counsel appearing for the Petitioner.

5. It is, thus, evident that the present petition involves disputed questions of fact, particularly with regard to the service of the Show Cause Notice, the hearing notice, and the Order-in-Original.

6. The Petitioner has an efficacious statutory remedy of appeal before the Appellate Authority, which is competent to examine and adjudicate upon the aforesaid disputed questions of fact. In these circumstances, this Court is not inclined to exercise its extraordinary jurisdiction under Article 226 of the Constitution of India. At this stage, it cannot be conclusively held that the Petitioner was denied an opportunity of hearing. The Petitioner is, accordingly, relegated to avail the statutory remedy of appeal.

7. In the event the Petitioner files an appeal along with an application seeking exclusion of the period spent in prosecuting the present writ petition under Section 14 of the Limitation Act, 1963, the Appellate Authority shall consider the same on its own merits, in accordance with law, and in a holistic manner.

8. The writ petition is accordingly disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 7, 2026/PT/rm