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

CNR No. DLHC010245952026

+ W.P.(C) 7647/2026

M/S SHUBHAM ENTERPRISES

.....Petitioner

Through: Mr. Pranjal Shukla and Mr.
Gauransh Mishra, Adv.

versus

THE UNION OF INDIA AND ANR

.....Respondents

Through: Mr. Shighra Kumar, SPC along
with Mr. Rahul Kumar Sharma,
GP.

Ms. Monica Benjamin, SSC
along with Ms. Laiba Arif and
Ms. Prerika Narang, Adv.

CNR No. DLHC010247362026

+ W.P.(C) 7684/2026

M/S SHUBHAM ENTERPRISES

.....Petitioner

Through: Mr. Pranjal Shukla and Mr.
Gauransh Mishra, Adv.

versus

THE UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Rajeev Kumar, SPC along
with Mr. Sarthak Rana, GP.

Ms. Monica Benjamin, SSC
along with Ms. Laiba Arif and
Ms. Prerika Narang, Adv.
Ms. Tanya Bajla, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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18.08.2026

1. Through these two (02) connected Writ Petitions, the Petitioner prays for issuance of a Writ in the nature of *certiorari* to quash the orders dated 16.02.2026 and 05.12.2025 passed by the Competent Authority under Section 74 of the Central Goods and Services Tax



Act, 2017 [hereinafter referred to as ‘CGST Act’].

2. The Petitioner claims that these above-mentioned orders have been passed *ex parte* on the basis of Notices uploaded on the common web-portal. While referring to the judgment passed by 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), learned counsel representing the Petitioner submits that the orders dated 16.02.2026 and 05.12.2025 ought to be set aside and the Petitioner be granted an opportunity of personal hearing.

3. *Per contra*, learned counsel representing the Respondent has produced copies of screenshots indicating that the Petitioner was sent Show Cause Notices (‘SCNs’) as well as personal hearing Notice through post as well as to its registered e-mail address.

4. The judgment passed in ***Luxmi Traders (supra)***, the Division Bench was concerned with cases where the notices/orders had been served only by uploading them on the common portal.

5. In the present case, however, the Respondents have contended and placed material before this Court to show that, apart from uploading the notices on the common portal, the SCNs as well as notices for personal hearing were also sent through post and at the registered e-mail address of the Petitioner. The factual position in the present case is, therefore, distinguishable from that considered in ***Luxmi Traders (supra)***.

6. Admittedly, the Petitioner has a statutory remedy of Appeal against the respective impugned orders dated 05.12.2025 and 16.02.2026. In view of the aforesaid facts and circumstances, this Court does not consider it appropriate to exercise its writ jurisdiction.

7. Accordingly, the Petitioner is relegated to the statutory remedy



of Appeal.

8. With these observations, the present Writ Petitions are disposed of.

9. A photocopy of the order passed today be kept in the connected matter.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 18, 2026
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