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

CNR No. DLHC010329172026

+ W.P.(C) 10262/2026 and CM APPL. 47555/2026

PANKAJ KANT TANDON Petitioner

Through: Ms. Kannopriya Gupta, Adv.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Piyush Chandel, SPC, UOI,
Mr. Nishikant Singh, Ms.
Vidhu Negi and Ms. Aastha
Gupta, Advs. for R-1.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advocates.

(15)

CNR No. DLHC010329452026

+ W.P.(C) 10323/2026, CM APPL. 47825/2026 and CM APPL.
47826/2026

PANKAJ KANT TANDON Petitioner

Through: Ms. Kannopriya Gupta, Adv.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Piyush Chandel, SPC, UOI,
Mr. Nishikant Singh, Ms.
Vidhu Negi and Ms. Aastha
Gupta, Advs. for R-1.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advocates

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

21.08.2026

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1. With the consent of learned counsel representing the parties, the present two (02) connected Writ Petitions shall stand disposed of by this common order.
2. For facility of reference, the facts are being taken from W.P.(C) 10262/2026.
3. In substance, the Petitioner challenges the correctness of the Impugned Order dated 14.03.2024 in the first Writ Petition and the Impugned Order dated 21.08.2024 in the second Writ Petition. Both the said Impugned Orders have been passed *ex parte*. The Petitioner contends that the respective Show Cause Notices (SCNs) as well as the Impugned Orders were merely uploaded on the web portal, without any effort being made to serve the Petitioner through any other mode. The Petitioner has also challenged Notification No.09/2023-Central Tax dated 31.03.2023 and Notification No.09/2023-State Tax dated 22.06.2023.
4. Learned counsel representing the parties admit that the validity of Notification No.09/2023-Central Tax dated 31.03.2023 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.
5. 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.”*

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

7. Learned counsel representing the Petitioner submits that he does not press challenge to Notification No.09/2023-State Tax dated 22.06.2023.



8. The present Writ Petitions are disposed of in terms of directions contained in Paragraph No.60 of the ***Luxmi Traders*** (*supra*). Consequently, the Impugned Orders dated 14.03.2024 and 21.08.2024 are set aside. The Assessing Authority is directed to pass fresh orders after granting opportunity to the Petitioner to file Reply and hearing.

9. The Petitioner, through his counsel, is directed to appear before the Sales Tax Office, Ward 14, Zone 2, Delhi, on 07.09.2026 at 11:00 AM.

10. 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: +91-8447616105

Email Address: kannopriyagupta@gmail.com

11. With these observations, the present Petitions, along with the pending applications, are disposed of.

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

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 21, 2026/da/shah