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

CNR No. DLHC010377342026

+ W.P.(C) 11736/2026 and CM APPL. 54301/2026
RAMA METAL INDUSTRIES PROPRIETOR ONKAR
SINGH Petitioner

Through: Mr. Rajesh Mahna and Mr.
Ramanand Roy, Advs.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Abhinav Singh, SPC, Mr.
Nring Chamwibo Zeliang, GP,
Ms. Pearl Khurana, Adv. for R-
1.

Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs. for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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14.08.2026

1. Through the present Writ Petition, the Petitioner prays for issuance of a Writ in the nature of *certiorari* to quash the order passed on 06.04.2024.

2. The Petitioner has also challenged Notification No.56/2023 of Central Tax dated 28.12.2023, whereby the time limit for passing order under Section 73 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as 'CGST Act'] was extended.

3. Learned counsel representing the parties do not dispute that the aforesaid Notification is the subject matter of challenge pending before the Supreme Court and as and when the matter is decided, the benefit thereof shall be available to the parties, including the



Petitioner.

4. In this case, the Impugned Order has been passed on the basis of Show Cause Notice ('SCN') issued, which was uploaded on the web-portal. The Petitioner claims that no SCN was issued, hence, no reply could be filed. Even the order was only uploaded on web-portal, but was never communicated through any other mode to the Petitioner.

5. The Division Bench of the Punjab and Haryana High Court in ***Luxmi Traders v. Union Territory of Chandigarh and Others***¹ has examined the issue of service of notices through the common portal and held that mere uploading of an SCN, without acknowledgement of receipt or filing of a reply, cannot by itself be treated as sufficient service. The relevant paragraph of the aforesaid 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

¹(2026) 44 CENTAX 371 (P&H)



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. Keeping in view the aforesaid position, the order dated 06.04.2024 passed under Section 73 of the CGST Act is set-aside while granting liberty to the Petitioner to file reply to the SCN. The Competent Authority thereafter, will proceed in accordance with law and pass a fresh order.

7. The Petitioner is directed to appear before the concerned Sales Tax Officer/AVATO, Ward No. 82, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi-110002 on 25.08.2026 at 11:00 A.M.

8. If any intimation is required to be sent to the Petitioner, the same shall be communicated to the mobile numbers and email address provided below:

Mobile Number: 9810025368

Email Address: rmi.sanvo@gmail.com

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

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 14, 2026/sp/ad