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

# **CNR No. DLHC010402502026**

+ W.P.(C) 12467/2026, CM APPL. 57863/2026, CM APPL. 57864/2026 and CM APPL. 57900/2026

KTECH ENGINEER BUILDERS COMPANY PRIVATE LIMITED .....Petitioner

Through: Counsel(appearance not given)

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 105 & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates

**CORAM:**

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

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**ORDER**

% **25.08.2026**

1. By way of the present Petition, the Petitioner seeks quashing of the Order dated 23rd December, 2025, passed under Section 73 of the Delhi Goods and Services Act of 2017 (DGST Act). in respect of the Financial Year 2021–2022.
2. It is alleged that the Petitioner failed to declare its credit tax liability and that there was undervaluation of the output tax.
3. Learned Counsel appearing for the Petitioner submits that the Order dated 23rd December, 2025, was not communicated to the Petitioner and was merely uploaded on the web portal under the additional tab.
4. It is noted that the practice of treating mere uploading of an order on the web portal as sufficient service has been adversely commented upon by a Division Bench of the Punjab and Haryana



High Court in ***Luxmi Traders v. Union Territory of Chandigarh & Ors.***, (2026) 44 Centax 371. Paragraph 60 of the aforesaid judgment reads as under:

*“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 cases 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.”*

5. In substance, the Petitioner seeks an opportunity to file an Appeal on the ground that the Order dated 23rd December, 2025, was not served upon the Petitioner.

6. Accordingly, in terms of paragraph 60 of the judgment passed in ***Luxmi Traders (supra)***, the Petitioner is granted an opportunity to file an Appeal against the Order dated 23rd December, 2025, within a



period of four weeks from today.

7. With the aforesaid observations, the present Writ Petition stands disposed of.

**ANIL KSHETARPAL, J.**

**AMIT MAHAJAN, J.**

**AUGUST 25, 2026/PT/MM**