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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 02.04.2024

\+ W.P.(C) 4693/2024 & CM APPL. 19239-41/2024

MAPLE ODC MOVERS PRIVATE LIMITED ..... Petitioner

versus

UNION OF INDIA & ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Sandeep Chilana, Mr. Priyojeet Chatterjee, Mr. Snehil Sharma, Mr. Vaishnavi Gupta and Ms. Anjali Jain, Advocates

Versus

For the Respondents: Mr. Rajeev Aggarwal, ASC with Ms. Samridhi Vats, Advocate
Mr. Jivesh Tiwari, Sr. PC with Ms. Samiksha, Advocate for UOI

CORAM:-
HON’BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 15.12.2023 whereby a show

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cause notice dated 23.09.2023 has been disposed of and a demand created against the petitioner under Section 73 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as the Act) in the sum of Rs. 1,21,64,174/- along comprising of interest penalty and tax component.

2. Learned counsel for the petitioner submits that petitioner never received any show cause notice as the show cause notice was not uploaded on the GST portal under the heading ‘Notices’ but appears to have been uploaded under the heading of ‘Additional Notices’. He submits that he was neither aware of the show cause notice nor any date of hearing and consequently could not file a reply to the show cause notice. He submits that the impugned order was also not received by the petitioner. However, he became aware from one of the officers who during an official meeting informed the petitioner about a demand having been confirmed against the petitioner.

3. Issue notice. Notice is accepted by learned counsel appearing for the respondents.

4. With the consent of the parties, petition is taken up for final disposal.

5. Perusal of the impugned order shows that the order does not specifically deal with any of the averments in the notice and appears

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to be an order passed in default on account of the petitioner neither filing a reply nor appearing for personal hearing.

6. In view of the above and in view of the request of the petitioner that an opportunity be given to the petitioner to file a response to the show cause notice, the impugned order dated 15.12.2023 is set aside.

7. Petitioner is given an opportunity of filing a reply to the show cause notice within a period of 30 days from today. Thereafter the Proper Officer shall re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing to the petitioner and shall pass a fresh speaking order in accordance with law within the period prescribed under Section 75 (3) of the Act.

8. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved.

9. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 2, 2024
'rs'

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