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

+ **W.P.(C) 8356/2024**

**CARONA ELECTRICALS THROUGH ITS PROPRIETOR
PRABHAT KADYAN**Petitioner

Through: **Mr. Rahul Gupta, Mr. Vijay
Gupta and Mr. Ajesh, Adv.**

versus

**COMMISSIONER OF DELHI GOODS AND SERVICES
TAX AND ANR**Respondents

Through: **Mr. Udit Malik, ASC (Civil)
with Mr. Vishal Chanda and
Ms. Rima Rao, Adv.**

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA**

**ORDER
29.11.2024**

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1. We take note of the challenge which stands raised to the final order dated 12 December 2023 passed under Section 73 of the Central Goods and Services Tax, 2017 [‘Act’] and which was preceded by the issuance of a Show Cause Notice [‘SCN’] dated 29 September 2023.
2. The principal allegation levelled in the writ petition was that since the SCN came to be placed in the ‘Additional Notices and Orders’ tab, the petitioner was deprived of a right to respond.
3. We are informed by Mr. Malik, learned counsel representing the respondents, that the architecture of the Goods and Services Tax portal was duly modified and amended and now all notices are available to be viewed under the ‘General Notices’ tab also. However, this modification was brought about only on 16 January 2024. The



SCN and order with which we are concerned precede that date.

4. In view of the aforesaid, we find ourselves unable to sustain the final order dated 12 December 2023 since the stand taken in the writ petition of lack of notice appears to have substance.

5. We accordingly allow the writ petition and provide for the final order dated 12 December 2023 being quashed and set aside.

6. However, and since the petitioner is now aware of the SCN dated 29 September 2023, it shall be open to it to file a detailed response to that notice within the time that the respondents may stipulate. The said SCN proceedings may now be taken forward and disposed of in accordance with law.

7. The writ petition stands disposed of on the above terms.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 29, 2024/RW