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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 10396/2024, CM Nos.42725/2024 & 42726/2024**

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*Date of Decision: 30.07.2024***SANJAY GUPTA, PROPRIETOR OF M/S. JSR GEMS AND JEWELLERY**

.....Petitioner

Through: Mr. Puneet Rai, Mr. Sanjay Sharma
and Ms. Srishti Sharma, Advs.

versus

**SALES TAX OFFICER CLASS II/AVATO, WARD 45, ZONE 3,
DELHI & ANR.**

.....Respondents

Through: Mr. Udit Malik, ASC (Civil) and Mr.
Vishal Chanda, Adv.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE SACHIN DATTA****VIBHU BAKHRU, J. (Oral)**

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 15.04.2024 (hereafter *the impugned order*) passed under Section 73 of the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) pursuant to the Show Cause Notice dated 08.12.2023 (hereafter *the impugned SCN*).
2. The impugned SCN was uploaded on the portal in the category of 'View Additional Notices & Orders', which the petitioner claims was not easily accessible. It is contended that the show cause notices were required to be placed under the category of 'View Notices & Orders' but the same was not done.
3. The issue involved in the present petition is covered by earlier



decisions of this Court, including in *M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.: Neutral Citation No.2024:DHC:4108-DB*.

4. In the said decision, this Court had rejected the contention that uploading of the notices under the heading ‘Additional Notices’ would be sufficient service in terms of Section 169 of the Central Goods & Services Tax Act, 2017. The relevant extract of the said decision is set out below :-

“4. Learned counsel for respondent submits that in terms of Section 169 of the Central Goods and Services Tax Act, 2017, uploading of a notice on the portal is sufficient compliance with regard to intimation to the taxpayer.

5. We are unable to accept the contention of the learned counsel, reference may be had to the judgment of the High Court of Madras in W.P. No. 26457/2023, titled *M/s East Coast Constructions and Industries Ltd. v. Assistant Commissioner (ST)* dated 11-9-2023, wherein the High Court of Madras has noticed that communications are placed under the heading of “View Notices and Orders” and “View Additional Notices and Orders”. The Madras High Court had directed the respondents to address the issue arising out of posting of information under two separate headings. As per the petitioner, the Menu “View Additional Notices and Orders” were under the heading of “User Services” and not under the heading “View Notices and Orders”.

5. The GST Authorities have addressed the issue and have re-designed the portal to ensure that ‘View Notices’ tab and ‘View Additional Notices’ tab are placed adjacent to one another and under one heading.

6. Admittedly, the impugned SCN was issued before the portal was re-designed.

7. In view of the above, the present petition is allowed and the impugned order is set aside.



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8. The matter is remanded to the concerned authority to adjudicate the impugned SCN afresh. The petitioner is at liberty to file a response to the impugned SCN within a period of two weeks from date.
9. The concerned authority shall adjudicate the impugned SCN after considering the petitioner's response and after affording the petitioner an opportunity to be heard.
10. The present petition is disposed of in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 30, 2024

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