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

\+ W.P.(C) 11308/2024 & CM APPL. 46860/2024

BINSAR AUTOMOBILES

.....Petitioner

Through: Mr Puneet Rai and Mr Sanjay Sharma, Advocates.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 204, ZONE 11, DELHI & ANR.

.....Respondents

Through: Mr Aviskar Singhvi, ASC, Mr Vivek Kr Singh, Mr Naved Ahmed and Mr Shubham Kumar, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **06.09.2024**

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 09.03.2024 (hereafter *the impugned order*) passed under Section 73 of the Integrated Goods and Services Tax Act, 2017 (hereafter *the IGST Act*), the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the State Goods and Services Tax Act, 2017 (hereafter *the SGST Act*) for the tax period from April 2018 to March 2019.

2. It is the petitioner's case that the said order was passed in violation of the principles of natural justice as the petitioner did not receive the Show Cause Notices dated 08.12.2023 and 17.12.2023 (hereafter *the impugned SCNs*), pursuant to which the impugned order was passed.

3. The learned counsel for the petitioner states that the impugned SCNs were projected on the portal under the tab 'Additional Notices and Orders' and therefore, the petitioner had no reason to access the same.

4. The learned counsel for the respondents, on instructions, states that the issue is covered by the decisions of this Court in in ***M/s ACE Cardiopathy Solutions Private Limited v. Union of India & Ors.: Neutral Citation No.2024:DHC:4108-DB*** as well as ***Kamla Vohra v. Sales Tax Officer Class II: Neutral Citation No.2024:DHC:5108-DB*** and the matter be remanded to the adjudicating authority.

5. In view of the above, the present petition is allowed and the impugned order is set aside. The petitioner may file reply to the impugned SCNs along with all relevant documents relied upon by it within a period of two weeks from date. The adjudicating authority shall consider the same and pass an appropriate order after affording the petitioner an opportunity to be heard.

6. The present petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 06, 2024

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<u>*Click here to check corrigendum, if any*</u>