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

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Date of Decision : 09.09.2024

+ **W.P.(C) 12589/2024, CM APPLs.52373/2024 & CM APPL. 52374/2024**

SATISH CHAND MITTAL (TRADE NAME NATIONAL RUBBER PRODUCTS)Petitioner

Through: Mr. Wahaj Ahmad Khan, Advocate.

versus

SALES TAX OFFICER SGST, WARD 25- ZONE 1Respondent

Through: Mr. Avishkar Singhvi and
Mr. Shubham Kumar, Advocates
(GNCTD).

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

VIBHU BAKHRU, J. (ORAL)

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. The petitioner has filed the present petition, *inter alia*, impugning the order dated 30.12.2023 (hereafter the *impugned order*) passed by the Adjudicating Authority under Section 73 of the Central Goods and Services Tax Act, 2017 / the State Goods and Services Tax Act, 2017 (hereafter *the CGST Act/ SGST Act*), in respect of period from July 2017 to March 2018.



The said order was passed pursuant to the Show Cause Notice dated 29.09.2023 (hereafter *the impugned SCN*). In addition to the impugned SCN, the Adjudicating Authority had also issued a Reminder dated 23.11.2023.

4. It is the petitioner's case that he had not received the impugned SCN and, therefore, he had no opportunity to respond to the same. For the same reason, the petitioner claims that he had not appear for a personal hearing before the Adjudicating Authority, which was scheduled on 17.10.2023 and later rescheduled to 30.11.2023 as per the Reminder.

5. The petitioner also states that the impugned SCN, the Reminder and the impugned order are unsigned.

6. Mr. Singhvi, the learned counsel appearing for the respondent, on advance notice, fairly states that the principal issue involved in the present case is squarely covered by the decisions of this Court in *M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.: Neutral Citation No. 2024:DHC:4108-DB* as well as in *Kamla Vohra v. Sales Tax Officer Class II/ Avato Ward 52 : Neutral Citation No.2024:DHC:5108-DB*.

7. He states that possibly, the petitioner did not had the access of the Notices as they were projected on the GST Portal under the tab 'Additional Notices & Orders'. He submits that the said issue has now been addressed and the 'Additional Notices & Orders' tab is placed under the general menu and adjacent to the tab 'Notices & Orders'.

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

9. The respondent is granted another opportunity to reply to the



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impugned SCN within a period of two weeks from date. The Adjudicating Authority shall consider the same and pass such order, as it deems fit, after affording the petitioner an opportunity to be heard.

10. The present petition is disposed of in the aforesaid terms.
11. All pending applications are also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 09, 2024/r