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

\+ W.P.(C) 12790/2024 and CM APPL. 53328/2024 (Stay)

CONFEDERATION OF REAL ESTATE DEVELOPERS ASSOCIATION OF INDIA (CREDAI) .....Petitioner

Through: Mr. Raman Yadav, Ms. Shubha Yadav, Mr. Vikram Nagpal and Ms. Shebi Keshari, Advs.

versus

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

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Mr. Mayank Kamra, Advs.
Mr. Ravi Prakash, CGSC and Ms. Isha Kanth, Mr. Yaha Yasin, Advs.
Mr. Anurag Ojha, Sr. SC and Mr. Subham Kumar, Adv. for R-1.
Ms. Sonu Bhatnagar, Sr. SC along with Ms. Nishtha Mittal, Ms. Apurva Singh and Ms. K.S. Mary Jonet, Advs. for R-2.

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

O R D E R

% 12.09.2024

1. The petitioner has filed the present petition impugning an order dated 18.12.2023 (hereinafter *impugned order*), passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *CGST Act*)/Delhi Goods and Services Tax Act, 2017 (hereafter *DGST Act*) for the period July, 2017 to March, 2018.

2. The petitioner has confined the challenge to the impugned order on the ground that it was passed in violation of the principles of natural justice. The petitioner submits that it had not received the Show Cause Notice dated 22.09.2023 (hereafter *the SCN*), pursuant to which, the impugned order was

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passed.

3. It is the petitioner's case that the said SCN was not separately communicated by mail or any other mode. It was projected on the portal and was placed under the Tab 'Additional Notices and Orders'.

4. The petitioner states there was no occasion to access the said tab. Since the said SCN was not reflected under the Tab 'Notices and Orders', the petitioner's attention was not drawn to the same.

5. Mr. Aggarwal, learned counsel appearing for the respondent on advance notice states that the aforesaid issue is squarely covered by the earlier decision of this Court in ***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 may be remanded to the adjudicating authority.

6. In view of the above, the impugned order is set aside and the petitioner is granted yet another opportunity to file his response to the SCN dated 22.09.2023 within a period of two weeks from date.

7. The adjudicating authority shall consider the same, if filed, and pass such orders as consider apposite after affording the petitioner an opportunity to be heard.

8. The petition is disposed of in the aforesaid terms. The pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 12, 2024/cl

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