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

\+ W.P.(C) 13310/2024

UNIICORN INC NARINDER KUMAR ASRANI HUF .....Petitioner

Through: Mr. Vaibhav Jain, Advocate.

versus

AVATO WARD 70, ZONE 4, DELHI (GST) THROUGH COMMISSIONER (TRADE & TAXES), DELHI & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel and Mr. Mayank Kamra, Advocates for R-1 and R-2.

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\+ W.P.(C) 13377/2024

BHARAT EXPORTS .....Petitioner

Through: Mr. Vaibhav Jain, Advocate.

versus

AVATO WARD 70, ZONE 4, DELHI (GST) THROUGH COMMISSIONER DELHI GST (TRADE & TAXES) & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel and Mr. Mayank Kamra, Advocates for R-1 and R-2.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **28.10.2024**

1. The writ petitioners have approached this Court aggrieved by the final orders dated 18 August 2024 in terms of which demands had come to be created under the **Central Goods and Services Tax, 2017**[1]. The aforesaid demands are stated to have been preceded by the issuance of **Show Cause Notices**[2] on 28 May 2024.

2. It is alleged by the writ petitioners that no effective service of those notices was made, since the same were placed in the 'Additional Notices and Orders' tab of the portal maintained by the respondents.

3. Insofar as this aspect is concerned, the same would appear to be concluded in favour of the writ petitioners in light of the judgment rendered in **ACE Cardiopathy Solutions (P) Ltd. vs. Union of India**.[3]

4. That takes us to the final orders which have come to be framed by the respondents and stand impugned in the instant writ petitions. As we read those orders, we note that all that weighed on the respondents is a failure on the part of the writ petitioners to furnish responses to the SCNs'.

5. Apart from alluding to the aforesaid aspect, the respondents fail to assign or disclose any reason in support of their conclusion that the petitioners had failed to correctly disclose their tax liability in the Annual Returns.

6. Pursuant to the liberty accorded to the respondents, Mr. Aggarwal, submits that the respondents have failed to cull out any record which may have established that the SCNs' had been duly served through other modes. In view of the aforesaid, it was submitted that the ends of justice would warrant the respondents being permitted

[1] Act
[2] SCNs
[3] 2024 SCC OnLine Del 3827

to adjudicate the proceedings afresh.

7. We, accordingly, in the light of the stand so struck, allow the instant writ petitions and quash the impugned orders dated 18 August 2024.

8. We accord liberty to the writ petitioners to furnish replies to the SCNs' within a period of three weeks from today. The SCN proceedings may, thereafter, be concluded in accordance with law and bearing in mind the replies which the petitioners propose to submit.

9. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 28, 2024/ib