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

\+ W.P.(C) 90/2025 & CM APPL. 344/2025 (STAY)

BHOPAL SINGH .....Petitioner

Through: Mr. Ramanand roy, Mr. Mayank Kotus & Mr. Shiva Narang, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Mr. Mayank Kamra, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

% **10.02.2025**

1. We had taken note of the principal ground of challenge which stood mounted in the writ petition and which stands encapsulated in our order of 08 January 2025.

2. Before us, it is conceded by the respondent that functional corrections relating to display and service of notices were made in the GSTN portal only with effect from 16 December 2024. Since the Show Cause Notice [‘**SCN**’] precedes that date, it was submitted that the respondents may be accorded liberty to commence proceedings afresh and from the stage of issuance of the original SCN.

3. Since it would thus appear that the allegation of the writ petitioner, namely, of the original SCN having been placed in the “Additional Notices and Orders” tab is conceded, the writ petition is liable to be allowed.

4. We consequently allow the instant writ petition and quash the final order dated 15 March 2024. We, however, accord liberty to the respondents to commence proceedings afresh from the stage of issuance of the original SCN dated 09 December 2023 and to proceed thereafter in accordance with law and by providing an opportunity of hearing to the writ petitioner.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 10, 2025/v