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

\+ W.P.(C) 235/2025 & CM APPL. 1146/2025 (STAY ORDER DT.19.12.2023)

SVAS MED PRIVATE LIMITED .....Petitioner

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor & Mr. Sumit Khadaria, Advs.

versus

SALES TAX OFFICER CLASS-II/AVATO WARD 101 ZONE 9 DELHI .....Respondent

Through: Mr. Abhinav Sharma & Mr. Abhishek Shandilya, Advs.

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

O R D E R

% **29.01.2025**

1. The writ petitioner has approached this Court challenging the order dated 19 December 2023 passed under Section 73 of the Central Goods and Services Tax Act, 2017 [‘**Act**’] as well the consequential attachment proceedings that have been initiated by the respondents.

2. The principal ground of challenge which was addressed before us was of the writ petitioner having been deprived of an opportunity of hearing since the Show Cause Notice [‘**SCN**’] which is stated to have preceded the framing of the final order of assessment, was placed in the ‘Additional Notices and Orders’ tab.

3. We note that the impugned order itself is dated 19 December 2023. As per the disclosures made by the respondents before us in these proceedings, we are informed that corrective measures with

respect to the placement of notices on the Goods and Services Tax portal were taken only post 16 January 2024.

4. The position, therefore, as canvassed by the writ petitioner appears to be uncontested.

5. In view of the aforesaid, we allow the instant writ petition and quash the impugned order dated 19 December 2023.

6. We leave it open to the respondents to commence proceedings from the stage of issuance of the SCN by providing an opportunity to the writ petitioner to file its response as well as to be accorded an opportunity of personal hearing. The writ petitioner shall file its replies to the SCN within a period of three weeks from today. The proceedings may thereafter be taken to their logical conclusion in accordance with law.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 29, 2025/v