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

\+ W.P.(C) 378/2025 & CM APPL. 1806/2025 (STAY)

AMJAD ALI .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Mayank Kouts, Ms. Shiva Narang, Ms. Silky Wadhwa, Ms. Ridhi Mahna, Mr. Mukesh Yadav, Advs.

versus

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

Through: Ms. Vaishali Gupta, Adv.

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

<u>O R D E R</u>

% **07.02.2025**

1. The writ petitioner had approached this Court assailing the final order of assessment made by the respondents in purported exercise of powers conferred by Section 73 of the Central Goods And Services Tax Act, 2017.

2. The principal ground of challenge was a failure on the part of the respondents to provide an opportunity of hearing with it being contended that the Show Cause Notice ["**SCN**"] dated 23 September 2023 was never served since it was placed in the "Additional Notices and Orders" tab. It was in the aforesaid backdrop that we had requested Mr. Agarwal, learned counsel to obtain instructions.

3. We are today informed that structural changes were made in the GSTN portal only with effect from 16 January 2024 and since the

SCNs with which we are concerned in the instant writ petitions came to be issued prior to those functionalities being introduced, the contention of the petitioner would appear to be correct.

4. In view of the aforesaid, we allow the present writ petition and quash the order dated 24 December 2023. The proceedings shall consequently stand revived from the date of issuance of the SCN dated 23 September 2023.

5. The respondent shall now proceed to dispose of the SCN in accordance with law and by providing an opportunity of hearing to the writ petitioner.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 07, 2025/neha