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

\+ **W.P.(C) 708/2025**

ARVIND KUMAR BAJORIA, PROPRIETOR, M/S. BAJORIA PLAST (INDIA) .....Petitioner

Through: Mr. Vipin S., Advocate (M-9811175818)

versus

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI THROUGH DEPARTMENT OF TRADE AND TAXES & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (GNCTD)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 21.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 31073/2025 (early hearing) in W.P.(C) 708/2025

2. This is an application filed on behalf of the Petitioner seeking an early hearing. The matter is taken up for hearing as there is no objection from the Respondent's side. Accordingly the application is disposed of.

W.P.(C) 708/2025

3. The challenge in this case is to the order dated 7th April, 2024 passed by the office of Sales Tax Officer Class II/AVATO Jurisdiction, Ward 31, Delhi *(hereinafter, the 'Sales Tax Officer')* as also to the order dated 30th October, 2024 passed by the Joint Commissioner, Department of Trade and Taxes, Delhi. Both the said orders arise out of the Show Cause Notice dated

14th December, 2023 *(hereinafter, the 'Show Cause Notice').*

4. The case of the Petitioner is that it did not get an opportunity to contest the matter on merits before any forum. According to the Petitioner, the Show Cause Notice was issued on 14th December, 2023 under *'Additional Notices and Orders'* tab on the GST Portal. Hence, the Petitioner was unaware of the Show Cause Notice and could not file a reply. Further, the Order-in original was passed on 7th April, 2024 which was appealed by the Petitioner when the Petitioner came to know of the same. The said appeal has been dismissed on the ground of limitation. Hence, the Petitioner prays for an opportunity to contest the matter on merits.

5. Ld. Counsel for the Respondent submits that though the initial show cause notice was issued prior to 16th February, 2023, two reminder notices were issued post 16th February,2023. The first reminder notice was dated 23rd February, 2023 and the second reminder notice was issued on 29th March, 2023. Both the said notices were issued by the office of the Sales Tax Officer. Therefore, the Petitioner ought to be vigilant.

6. The Court has considered the matter. In several matters it has been noticed that when the Show Cause Notice is put on the additional notice tab of the GST portal, the parties are not made aware of the same. The Petitioner, therefore, had no opportunity to file a reply or attend any personal hearing. The Petitioner also took a chance in filing an appeal, which however, has been dismissed on the ground of limitation.

7. In the overall facts and circumstances, this Court is of the view that the Petitioner deserves a chance on merits to contest the matter. Accordingly, the delay in filing the appeal is condoned.

8. The Petitioner shall now appear before the Office of the Commissioner

(Appeals), Delhi on the next date of hearing which will be fixed.

9. Let a personal hearing notice will be given in the appeal at the following email and mobile number:

E-mail : vipinsinghnia@gmail.com

Mobile No. : 9811175818

10. The appeal shall be now decided on merits and shall not be dismissed on the ground of the limitation. The appeal is restored to its original number.

11. Rights and contentions of both parties are left open.

12. The petition is disposed of in these terms.

13. Next date of hearing i.e. 28th August, 2025 stands cancelled.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 21, 2025/*da/rks*