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

\+ W.P.(C) 1145/2025 & CM APPL. 5621/2025 (Interim Stay)

NAEEM AKHTAR KHAN PROPRIETOR SUPER TYRE HOUSE .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Mayank Kouts, Mr. Shiva Narang and Ms. Silky Wadhwa, Advs.

versus

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

Through: Mr. K.G. Gopalakrishnan, Adv.

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

ORDER

% **04.03.2025**

1. We had in terms of our earlier order dated 30 January 2025 taken note of the principal grievance which was addressed on the writ petition with it being contended that the petitioner was denied an opportunity of hearing and a chance to respond to the framing of a final order of assessment under Section 73 of the Central Goods and Services Tax Act, 2017 [‘**CGST Act**’] in light of the Show Cause Notice [‘**SCN**’] which had commenced proceedings having been placed in the “Additional Notices and Orders” tab.

2. We are today informed that the SCN dated 14 December 2023 had evidently come to be issued prior to 16 January 2024 post which appropriate functional amendments and rectifications came to be made

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in the Goods and Services Tax Network ['**GSTN**'] portal.

1. It is in the aforesaid light that learned counsel appearing for the respondents, on instructions, states that the ends of justice would warrant the matter being remitted for the consideration of the competent authority afresh and in accordance with law.

2. Accordingly, and since it appears to be the conceded position that the SCN had come to be placed in the "Additional Notices and Orders" tab and thus deprived the writ petitioner of a chance to respond, we allow the instant writ petition and quash the final order dated 20 March 2024.

3. This order, however, shall be without prejudice to the right of the respondents to draw proceedings for assessment afresh and commencing from the date of issuance of the original SCN. Those assessment proceedings may now be concluded with due expedition and in accordance with law.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 04, 2025/RW

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