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

\+ W.P.(C) 1400/2025 & CM APPL. 6799/2025 (Stay)

M/S. NINE CORPORATE ENERGY PRIVATE LIMITED

.....Petitioner

Through: Mr. Akshay Allagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER W ARD-09, DGST & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD.

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

O R D E R

% **20.02.2025**

1. We find that despite our order of 04 February 2025, the respondents have failed to provide instruction to learned counsel who represents them before us.

2. We have taken note of the principal challenge which stood raised with it being alleged that the Show Cause Notice [“**SCN**”] which was issued prior to 16 January 2024 had come to be placed in the “Additional Notice and Orders” tab and thus the writ petitioner being deprived of an opportunity to respond.

3. The date of 16 January 2024 assumes significance since as per the consistent stand taken by the respondents in similar matter before us, it was on this day when appropriate functional amendments and remedial steps were taken with respect to the Goods and Services Tax Network portal.

4. Since the notice predates the steps which were taken by the respondents, we are convinced that the petitioner would have been deprived of an opportunity of responding to the SCN.

5. We accordingly, and in light of the above, dispose of the writ petition by requiring the competent authority of the respondents to provide an opportunity of hearing to the writ petitioner. The authority shall thereafter and bearing in mind the response which the petitioner shall submit, draw up a fresh order dealing with the tax period April 2018 to March 2019.

6. The order dated 12 April 2024 which is impugned in the instant writ petition shall abide by the fresh decision that the respondents shall now take.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 20, 2025/DR