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

\+ W.P.(C) 2194/2025

RAVI AND ANUR OVERSEAS .....Petitioner

Through: Mr. Vijay Gupta, Mr. Rahul Gupta & Ms. Bhavya Talwar, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX AND ANR .....Respondents

Through: Ms. Vaishali Gupta, Adv.

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

O R D E R

% 10.03.2025

1. We had on the previous occasion required the respondents to obtain appropriate instructions bearing in mind the allegations leveled by the writ petitioner that it had derived knowledge of the impugned order only on 03 February 2025 since the Show Cause Notice ["**SCN**"] had come to be placed in the "Additional Notices & Orders" tab.

2. Although Ms. Gupta, learned counsel has appeared, the respondents have failed to provide her appropriate instructions.

3. We bear in consideration identical questions which had been raised in previous writ petitions with respect to notices being placed under the 'Additional Notices and Orders' tab and during the consideration of which the respondents had made a disclosure that appropriate corrective measures on the Goods and Services Tax

Network ["**GSTN**"] portal came to be adopted only on 16 January 2024.

4. Since the notice in the present case was undisputedly issued prior thereto, we find no justification to retain the writ petition on our board and which shall stand disposed of on the following terms.

5. We grant the writ petitioner two weeks' time to respond to the SCN and to submit its detailed response to the same. The aforesaid reply may be duly examined and considered by the competent authority of the respondents and a reasoned and speaking order passed within a period of three weeks therefrom.

6. The order of 24 September 2023, which stands impugned in the present writ petition shall abide by the fresh decision which the respondents shall now take.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 10, 2025/v