$~274 & 275

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

\+ **W.P.(C) 2006/2025 & CM APPL. 9462/2025**

M/S ANIL AGENCIES PRIVATE LIMITED .....Petitioner

Through: Mr. Vineet Bhatia, Mr. Aamanya J. Mishra, Mr. Keshav Garg, Mr. Abhinav Sharade & Ms. Anu Aggarwal, Advs.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha Mohan Das & Mr. Kunwar Raj Singh, Advs.

275 AND

\+ **W.P.(C) 2279/2025 & CM APPL. 10740/2025**

M/S. ANIL AGENCIES PRIVATE LIMITED .....Petitioner

Through: None.

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. K.G. Gopalakrishnan, Ms. Nisha Mohan Das & Mr. Kunwar Raj Singh, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **23.04.2025**

1. This hearing has been done through hybrid mode.

2. The present petitions have been filed by the Petitioner challenging the show cause notices *(hereinafter, 'the SCNs')* issued by the Assistant Commissioner, Ward 204, Zone 11 Delhi as also the concurrent Orders *(hereinafter, 'the impugned orders')* passed under Section 73 of the

Delhi/Central Goods and Services Tax Act, 2017 *(hereinafter, 'DGST/CGST Act, 2017'):*

i. Show Cause Notice bearing Reference No.: ZD070821036812G dated 31st August 2021 and Order dated 9th March, 2024 bearing Reference No.: ZD0703240189683 pertaining to Financial Year 2018-19 in ***W.P.(C) 2006/2025****.*

ii. Show Cause Notice bearing Reference No.: ZD070721014762L dated 26th July, 2021 and Order dated 2nd December, 2023 bearing Reference No.: ZD071223006237T pertaining to Financial Year 2017-18 in ***W.P.(C) 2279/2025****;*

3. Additionally, the present petitions also challenge the Notification Nos. 9/2023- Central Tax dated 31st March, 2023 and 56/2023- Central Tax dated 28th December, 2023 issued by the Central Board of Indirect Taxes and Customs *(hereinafter, 'the impugned notifications').*

4. Since the challenge to the above mentioned notifications is presently under consideration by the Supreme Court in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.,*** the challenge made by the Petitioner to the notifications in the present proceedings shall also be subject to the outcome of the decision of the Supreme Court.

5. On facts however, the present petitions also challenge the impugned SCN on the ground that they were uploaded on the *'Additional Notices'* tab and did not come to the knowledge of the Petitioner.

6. This Court in ***Satish Chand Mittal (Trade Name National Rubber Products) vs. Sales Tax Officer SGST, Ward 25-Zone 1*** (***W.P.(C) 12589/2024; DHC)*** and ***Anant Wire Industries vs. Sales Tax Officers Class II/Avato, Ward 83 & Anr (W.P.(C) 17867/2024 decided on 23rd December,***

2024) under similar circumstances has remanded back the matter to ensure the Noticee/Petitioner get a fair opportunity to be heard. The order of the Court in ***Sathish Chand Mittal (Supra)*** reads as under:

> ***"4. It is the petitioner's case that he had not received the impugned SCN and, therefore, he had no opportunity to respond to the same.*** *For the same reason, the petitioner claims that he had not appear for a personal hearing before the Adjudicating Authority, which was scheduled on 17.10.2023 and later rescheduled to 30.11.2023 as per the Reminder.*
>
> *5. The petitioner also states that the impugned SCN, the Reminder and the impugned order are unsigned.*
>
> *6. Mr. Singhvi, the learned counsel appearing for the respondent, on advance notice, fairly states that the principal issue involved in the present case is squarely covered by the decisions of this Court in M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.: Neutral Citation No. 2024:DHC:4108-DB as well as in Kamla Vohra v. Sales Tax Officer Class II/ Avato Ward 52 : Neutral Citation No.2024:DHC:5108- DB.*
>
> ***7. He states that possibly, the petitioner did not had the access of the Notices as they were projected on the GST Portal under the tab 'Additional Notices & Orders'. He submits that the said issue has now been addressed and the 'Additional Notices & Orders' tab is placed under the general menu and adjacent to the tab 'Notices & Orders'.***
>
> ***8. In view of the above, the present petition is allowed and the impugned order is set aside.***
>
> *9. The respondent is granted another opportunity to reply to the impugned SCN within a period of two weeks from date. The Adjudicating Authority shall consider the same and pass such order, as it deems fit, after affording*

the petitioner an opportunity to be heard.
10. The present petition is disposed of in the aforesaid terms.
11. All pending applications are also disposed of."

7. Under these circumstances, this Court is of the opinion that the Petitioner deserves a proper opportunity to file a reply and to be heard on merits. In fact, Accordingly, the impugned orders dated 9th March, 2024 and 2nd December, 2023 are accordingly set aside. Let the consolidated replies to both the Show Cause Notices dated 31st August 2021 and 26th July, 2021 be filed by the Petitioner within a period of 30 days.

8. The adjudication shall take place in a comprehensive manner before the Assistant Commissioner, Ward-204, Zone-11, Delhi.

9. The adjudication authority shall pass one common order after considering all the grounds raised by the Petitioner in its reply to the Show Cause Notices.

10. The petitions are disposed of in these terms. All pending applications, if any, are disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 23, 2025
Rahul/Ar.
(corrected & released on 29th April, 2025)