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

+ **W.P.(C) 2484/2025 & CM APPL. 11753/2025**

M/S AMBADEEP ESTATES PVT LTD

.....Petitioner

Through: Mr. Suprateek Neogi, Mr. Rajat Mittal & Mr. Priyanshu, Advocates

versus

COMMISSIONER OF GOODS AND SERVICES TAX DELHI & ANR

.....Respondents

Through: Mr. Dhananjaya Mishra and Mr. Aiman Kler, Advocates

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER
27.03.2025

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1. The Petitioner has filed the present writ petition with the following prayers:-

“A. Issue a writ of certiorari and/or any other appropriate writ(s) or directions in the nature thereof setting aside and quashing the DRC- 01 dated 08.12.2023 bearing reference no. ZD071223038823I along with an attached Show Cause Notice for FY 2018-19 and the proceedings emanating thereto, including, DRC-07 dated 31.03.2024 bearing reference no. ZD070324056744B along with an attached Order for FY 2018-19;

B. Alternatively, issue a writ of certiorari and/or any other appropriate writ(s) or directions in the nature thereof setting aside and quashing the DRC-07 dated



31.03.2024 bearing reference no. ZD070324056744B along with an attached Order for FY 2018-19 and consequently direct the Respondents to give the Petitioner an opportunity for filing a detailed response to the SCN dated 08.12.2023 and an opportunity for personal hearing;

C. Alternatively, issue a writ of mandamus directing the Respondents to permit the Petitioner to file a statutory appeal u/s 107 of the CGST/ SGST Act, 2017 after condonation of delay, if so determined by this Hon'ble Court.

D. Issue any other order or direction that this Hon'ble Court may deem fit to pass under the facts and circumstances of the present case. ”

2. It is stated by the learned Counsel for the Petitioner that at the relevant time, the assessee was not able to view the “notices tab” on the portal of the Respondent and the assessee was precluded from filing the reply. It is, therefore, contended that the Notice dated 08.12.2023 and Order dated 31.03.2024 cannot be sustained. He places reliance on the judgment passed by this Court in **W.P. (C) 8356/2024** dated 29.11.2024 titled as Carona Electricals through its Proprietor Prabhat Kadyan v. Commissioner of Delhi Goods and Services Tax and Anr. The said Judgment dated 29.11.2024 reads as under:-

“1. We take note of the challenge which stands raised to the final order dated 12 December 2023 passed under Section 73 of the Central Goods and Services Tax, 2017 [„Act“] and which was preceded by the issuance of a Show Cause Notice [„SCN“] dated 29 September 2023.

2. The principal allegation levelled in the writ petition



was that since the SCN came to be placed in the „Additional Notices and Orders“ tab, the petitioner was deprived of a right to respond.

3. We are informed by Mr. Malik, learned counsel representing the respondents, that the architecture of the Goods and Services Tax portal was duly modified and amended and now all notices are available to be viewed under the „General Notices“ tab also. However, this modification was brought about only on 16 January 2024. The SCN and order with which we are concerned precede that date.

4. In view of the aforesaid, we find ourselves unable to sustain the final order dated 12 December 2023 since the stand taken in the writ petition of lack of notice appears to have substance.

5. We accordingly allow the writ petition and provide for the final order dated 12 December 2023 being quashed and set aside.

6. However, and since the petitioner is now aware of the SCN dated 29 September 2023, it shall be open to it to file a detailed response to that notice within the time that the respondents may stipulate. The said SCN proceedings may now be taken forward and disposed of in accordance with law.

7. The writ petition stands disposed of on the above terms.” (emphasis supplied)

3. In view of the above, the instant writ petition stands allowed and the DRC-01 dated 08.12.2023 and Order dated 31.03.2024 is quashed and set aside. The matter is remanded back to the Respondents/Competent Authority to decide the issue afresh.



4. With these observations, the petition is disposed of, along with pending application(s), if any

SUBRAMONIUM PRASAD, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 27, 2025

RJ