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

\+ W.P.(C) 3104/2025 & CM APPL. 14681/2025 (Interim Stay)

PANKAJ AGGARWAL .....Petitioner

Through: Mr. Kishore Kunal, Ms. Ankita Prakash and Mr. Bilal Khan, Advs.

versus

SALES TAX OFFICER CLASS II AVATO & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) for GNCTD.

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

O R D E R

% **18.03.2025**

1. We had on the last occasion and on taking note of the primary challenge which stood raised, requested Ms. Gupta, learned counsel representing the respondents to obtain instructions. This in light of the Show Cause Notice ["**SCN**"] dated 25 September 2023 having allegedly been placed under the "Additional Notices and Orders" tab.

2. It is in the aforesaid backdrop that the petitioner had contended that it was deprived of a reasonable opportunity of responding to the notice and contesting the assessment proceedings.

3. We find that in a series of writ petition in which an identical controversy was raised, the respondents had disclosed that structural functionality and corrective measures had been incorporated in the Goods and Services Tax Network ["**GSTN**"] portal only with effect

from 16 January 2024.

4. Undisputedly, the impugned order as well as the SCN which are impugned herein are of a vintage prior to those corrective measures having been taken by the GSTN department. In view of the conceded position noted above, we have no option but to accept the allegation of the writ petitioner that it had not been placed on due notice of the proceedings initiated by the respondents.

5. Therefore, and in our considered opinion, the ends of justice would warrant the final order being set aside and the competent authority being required to commence proceedings afresh from the stage of issuance of the SCN and to conclude proceedings in accordance with law after affording an opportunity of hearing to the writ petitioner.

6. Accordingly, we allow the present writ petition and quash the order of 29 December 2023. We direct the competent authority of the respondents to conclude the proceedings which were commenced pursuant to the SCN dated 25 September 2023 in accordance with law and by providing an opportunity of hearing to the writ petitioner.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 18, 2025/DR