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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 3864/2025

GIASK TRADERS PVT. LTD. THROUGH DIRECTOR (SH. AJAY KUMAR) .....Petitioner

Through: Ms. Priyanka Goel, Adv.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 45, ZONE 3, DELHI .....Respondent

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 27.10.2025

1. This hearing has been done through hybrid mode.

2. The Petitioner- Giask Traders Pvt. Ltd. has filed the present petition under Article 226 of the Constitution of India, *inter alia*, permitting the filing of an appeal challenging the order dated 27th April, 2024 passed by the Office of Sales Tax Officer Class II/AVATO. *Vide* order dated 27th April, 2024, a demand to the tune of Rs.38,63,921/- has been raised *qua* the Petitioner on various counts.

3. The submission on behalf of the Petitioner is that the rectification application was also filed on 18th May, 2024 by the Petitioner. The same was rejected *vide* order dated 31st July, 2024.

4. The case of the Petitioner is that a reply was actually filed by the Petitioner manually on 27th April, 2024 and the same is on record. Ld. Counsel for the Petitioner submits that the said reply also bears the acknowledgement seal of the Department. But the reply was not considered while passing the impugned order.

5. Mr. Batra, ld. Counsel for the Respondent, however, submits that no such reply was received by the Department. Mr. Batra, ld. Counsel further relies upon the decision in ***W.P.(C) 14279/2024*** titled ***M/s Addichem Speciality LLP Vs. Special Commissioner I, Department of Trade and Taxes and Anr.*** to argue

that the delay cannot be condoned.

6. Heard. A perusal of the reply dated 27th April, 2024 would show that this does bear a seal of the Department and there is no clear explanation forthcoming as to why the Department claims the same as not having been received. Further the same appears to have been filed physically and not online. The fact remains that the reply was not considered and the impugned order has been passed. Thus, there appears to have been a violation of principles of natural justice.

7. Since the order dated 27th April, 2024 has been passed without considering the reply filed by the Petitioner. Under these circumstances, the Court is of the view that the Petitioner deserves to be given an opportunity to challenge the impugned order by the way of an appeal.

8. Accordingly, let the Petitioner file the appeal by 30th November, 2025 along with the requisite pre-deposit. If the same is filed within the said period, it shall be adjudicated in accordance with law, on merits, and shall not be dismissed on the ground of limitation.

9. In view of the infraction of the principles of natural justice in these unique facts and circumstances, the above directions are passed. The petition is accordingly disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 27, 2025/*pd/ck*