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

\+ **W.P.(C) 4052/2025**

M/S RAJDHANI TRADING CO THROUGH ITS PROP. VISHAL JAIN .....Petitioner

Through: Mr. Gaurav Gupta, Advocate.

versus

ADDITIONAL COMMISSIONER ADJUDICATION CGST DELHI NORTH .....Respondent

Through: Mr. Shashank Sharma, Sr. Standing Counsel.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **03.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 18779/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 4052/2025 & CM APPL. 18778/2025 (for interim relief)

3. The present petition has been filed under Article 226 of the Constitution of India by the Petitioner – M/S Rajdhani Trading Co. through its proprietor, Vishal Jain, challenging the show cause notice dated 23rd August, 2024 bearing Ref. No. ZD0708240804372 issued by the Respondent- Office of Principal Commissioner of CGST, Delhi North.

4. The petition also challenges the order dated 13th February, 2025 bearing Ref. No.ZD0702250302190 passed by the Respondent.

5. The grievance of the Petitioner is that even though the show cause

notice was uploaded on the GST common portal, no notice for personal hearing was given to the Petitioner.

6. The screenshot of the GST common portal clearly shows that the show cause notice was uploaded. On a query to the Petitioner's Counsel as to whether any reply was filed to the said show cause notice, the Court is informed that no reply has been filed. It is further submitted that there is no request made by the Petitioner for personal hearing with respect to the show cause notice.

7. Considering the overall facts in the present case, the Petitioner ought to avail of the appellate remedy under Section 107 of the Central Goods and Services Tax Act, 2017.

8. At this stage, ld. Counsel for the Petitioner submits that he may be permitted to withdraw the present petition with liberty to approach the Appellate Authority.

9. In view of the above, the present petition is dismissed as withdrawn with liberty as aforesaid. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 3, 2025/*nd/ss*