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

\+ **W.P.(C) 4270/2025, CM APPL. 19784/2025 & CM APPL. 19785/2025**

M/S MARUTI TRADING CO .....Petitioner

Through: Mr. Prem Kandpal and Mr. Ketan Jain, Advs. (M:9811180330)

versus

SALES TAX OFFICER, CLASS II, AVATO & ANR.....Respondents

Through:

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE MANOJ JAIN

ORDER

% **04.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL.19785/2025 (for exemption)

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

W.P.(C) 4270/2025, CM APPL. 19784/2025 (for interim relief)

3. The present petition has been filed by the Petitioner – M/s Maruti Trading Co. under Article 226 and 227 of the Constitution of India *inter alia* assailing the impugned show cause notice dated 28th February, 2022 (hereinafter, '*SCN*') and the impugned order dated 31st March, 2022 passed by Office of the Sale Tax Officer Class II/ AVATO (hereinafter, '*impugned order*'), pursuant to the said show cause notice.

4. *Vide* the said order, a demand of Rs.20,19,416.84/- has been raised against the Petitioner. The unfortunate part is that despite the SCN having been uploaded, the Petitioner has chosen not to file a reply to the said SCN.

5. However, this Court also notices the fact that the SCN is not having proper reasoning and even the impugned order does not have proper reasoning. It is possible that the Petitioner may have missed the SCN having been uploaded as the same would not have been emailed to the Petitioner.

6. In this view of the matter, this Court is of the opinion that the Petitioner ought to be given a hearing to contest the matter on merits.

7. Accordingly, the Petitioner is permitted to file an appeal under Section 107 of the Central Goods and Service Tax Act, 2017 (hereinafter, '*the Act*') within a period of 30 days from today.

8. If the appeal is filed within 30 days, the same shall not be rejected by the Appellate Authority as being barred by limitation.

9. The Appellate Authority shall entertain the appeal in terms of Section 107 of the Act along with pre-deposit and adjudicate the same on merits.

10. The petition, along with pending applications, is disposed of in the above terms.

PRATHIBA M. SINGH, J.

MANOJ JAIN, J.

APRIL 4, 2025/*dk/ck*