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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4683/2025 & CM APPL. 21618/2025**

GARDGIL VOHRA VENTURES PRIVATE LIMITED

.....Petitioner

Through: Mr. Pulkit Verma, Advocate.

versus

SALES TAX OFFICER CLASS II AVATO WARD 101 & ANR.

.....Respondents

Through: Mr. Sumit K. Batra, Advocate for
GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
15.04.2025

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1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226/227 of the Constitution of India seeking to quash the impugned order dated 20th December, 2023 passed by the Respondent No. 1(hereinafter '*Department*') *vide* which additional demands to the tune of Rs.6,34,204/- have been raised against the Petitioner.
3. The case of the Petitioner was that the Show Cause Notice dated 27th September, 2023 was uploaded only on the '*Additional Notices Tab*' and did not come to the knowledge of the Petitioner. The Petitioner has handed over certain printouts of the concerned portal in this regard. The same is taken on record.



4. As per the Department, the Show Cause Notice dated 20th December, 2023 was duly uploaded but no reply was given by the Petitioner hence the impugned order has been passed raising the said demands.
5. The Court has heard the parties and perused the records. The Petitioner's case that the Show Cause Notice was uploaded on the 'Additional Notices Tab' is not conclusively established from the printouts which have been handed over today in the Court. It is noticed in some matters that apart from uploading the notice on the 'Additional Notices Tab', intimations via SMS on mobiles were also issued by the Department.
6. Further it is also noted that in a similar matter *i.e.*, **WP(C) 4270/2025** which was considered by the Court on 4th April, 2025, the following order had been passed:

“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."

7. A perusal of the above order reveals that a similarly situated petitioner has been relegated to avail of the appellate remedy. In view of the same, and considering that the issue as to whether the Show Cause Notice was duly served upon the Petitioner involves a factual enquiry, this Court is of the opinion that the Petitioner ought to be granted liberty to avail the appellate remedy under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter 'CGST Act'). Though the period of limitation for preferring the appeal may have lapsed, in the peculiar facts and circumstances of the present case, this Court is inclined to grant the Petitioner an opportunity to assail the demand on merits.

8. Accordingly, the Petitioner is permitted to avail of the appellate remedy by filing an appeal within 30 days and the Appellate Authority shall entertain the appeal in terms of Section 107 of the CGST Act along with pre-deposit and adjudicate the same on merits.

9. If the appeal is filed in thirty days, it shall not be dismissed on the ground of limitation.



10. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 15, 2025/SV/Ar.