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

\+ **W.P.(C) 4860/2025**

M S SIKKA MOTORS PVT LTD .....Petitioner

Through: Mr. Siddharth Malhotra & Ms. Ritika Goel, Advs.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. Raghvendra Shukla, SPC with Mr. Manu Shukla, Mr. Tarun Sharma & Ms. Divya Sharma, Advs for UOI.
Ms. Monika Benjamin SSC with Ms. Nancy Jain Adv. for R-2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 26.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s Sikka Motors Pvt. Ltd. challenging the impugned order dated 27th December, 2023 bearing Reference No: ZD0712231559870 passed by Respondent No. 2- Deputy Commissioner Central Tax & GST, Delhi West GST Bhawan, by which a demand of GST to the tune of Rs. 1,17,87,731/- along with penalties has been raised upon the Petitioner.

3. *Vide* order dated 17th April, 2025, the following directions were issued:

> *"6. Ms. Monica Benjamin, Id. Counsel for Respondent No.2 - Department is present in Court. She is requested to accept notice on behalf of the Department. Let the Id. Counsel seek instructions*

in this matter."

4. Today, Ms. Monica Benjamin, ld. SSC has placed on record certain documents to show that the Show Cause Notice (hereinafter "*SCN*") was issued by speed post as also by e-mail to the Petitioner. The personal hearing letters have also been issued to the Petitioner by speed post and e-mail. Moreover, the Order-in-Original has been issued by speed post as also the Form DRC-07 has been uploaded on the GST portal.

5. The only submission of Mr. Siddharth Malhotra, ld. Counsel for the Petitioner is that the Petitioner has not seen the GST portal as the business of the Petitioner was closed. Ld. Counsel further submits that the address of the Petitioner had also been moved and the email addresses had also been cancelled.

6. Under these circumstances, this Court is of the view that the Department has attempted to serve the Petitioner through speed post, email and through the portal. The Department has availed of various modes of services in terms of Section 169 of the Central Goods and Services Tax Act, 2017.

7. Accordingly, there is no violation of the principles of natural justice on behalf of the Department. Hence, the Petitioner is relegated to avail of its appellate remedy.

8. If the Petitioner files the appeal by 15th November, 2025 along with the requisite pre-deposit, the same shall not be held to be barred by limitation and the appeal shall be adjudicated on merits. A personal hearing shall be given to the Petitioner by the appellate authority. After hearing the petitioner, a reasoned order shall be passed.

9. The present writ petition along with pending application stands disposed of in the above terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 26, 2025
sk/ck