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

\+ **W.P.(C) 5105/2025, CM APPLs. 23350/2025, 23351/2025**

DELTA GUARDS PRIVATE LIMITED .....Petitioner

Through: Ms. Nidhi Gupta, Mr. Anunay Mishra, Advocates.

versus

COMMISSIONER DELHI GST .....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel (Civil), GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **22.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 23351/2025 (for exemption)

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

W.P.(C) 5105/2025 and CM APPL. 23350/2025 (for interim relief)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India *inter alia* seeking quashing of the impugned Order in Original dated 22nd December, 2022 (hereinafter *'impugned order'*) bearing reference number ZD071223124797A issued by Sales Tax Officer Class II/AVATO, Ward 101, Zone 9, Delhi. *Vide* the impugned order a demand of Rs.19,45,604/- has been raised against the Petitioner.

4. The case of the Petitioner is that the Show Cause Notice from which

the impugned order arises was not duly served upon it. It is submitted that since the Petitioner had moved its premises to Haryana, it had applied for cancellation of GST registration w.e.f. 31st October, 2021. It is, thereafter, that the impugned notice has been uploaded on the '*Additional Notices*' tab, which appears to have gone unnoticed by the Petitioner. The impugned order has, therefore, been passed *ex parte*.

5. Ms Nidhi Gupta, Ld. Counsel for the Petitioner submits that the time for filing of the appeal had lapsed by the time they realised that the order has been passed. She presented certain printouts of the Petitioner's GST portal to show that the Show Cause Notice was uploaded on the *'Additional Notices'* tab. The print outs are taken on record. She further submits that the entire demand raised *vide* the impugned order has, in fact, been deposited by the Petitioner with the Respondent-Department.

6. Based on the above submissions she prays that an opportunity to contest the case on merits may be granted.

7. A perusal of the screenshot, which has been presented to the Court, would show that the notice was, in fact, uploaded on the *'Additional Notices'* tab. It is very much possible that the Petitioner had cancelled its registration in the Delhi office and may not have noticed the said Show Cause Notice.

8. Under these circumstances and considering the fact that the tax demand has already been deposited with the Petitioner, this Court is of the opinion that an opportunity ought to be granted to the Petitioner to contest the demand on merits.

9. Accordingly, let the Petitioner approach the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017 within a period of 30 days. If the appeal is filed within 30 days, it shall not be dismissed on

the ground of limitation and shall be adjudicated on merits.

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 22, 2025/PB/Ar.