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

\+ **W.P.(C) 5428/2025**

SUPER PRODUCTS REGD .....Petitioner

Through: Mr. Ram Naresh, Mr. Ajay Kr. Jain, Mr. Kaushik and Mr. Saurabh Malhotra, Advocates.

versus

PRINCIPAL COMMISSIONER-CGST DELHI NORTH & ANR. .....Respondents

Through: Mr. Atul Tripathi, SSC CBIC with Mr. Shubham Mishra and Mr. Gaurav Mani Tripathi, Advocates for R-1.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 28.04.2025

1. This hearing has been done through hybrid mode.

CM APPL. 24742/2025 (for exemption)

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

W.P.(C) 5428/2025 & CM APPL. 24741/2025 (for interim relief)

3. The present petition has been filed by the Petitioner – Super Products Regd., under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned Show Cause Notice bearing F. No. DGGI/NZ/Fake ITC Issuer/93/Pt-II dated 03rd August, 2024 (hereinafter, '*SCN*') and impugned order bearing no. 204/ADC/D.N./Bhavan Meena/2024-25 dated 04th February 2025 passed by the Respondent No. 1 (hereinafter, '*impugned*

order’).

4. This is a case where the impugned order has been challenged on the ground that the personal hearing notice was not received by the Petitioner and was posted on the portal after the hearing took place.

5. The Court has considered the matter. The SCN is dated 3rd August, 2024 and was duly uploaded on the portal. No reply was filed by the Petitioner to the said SCN.

6. After some hearing, ld. Counsel for the Petitioner submits that it may be afforded an opportunity to file an appeal before the Appellate Authority.

7. Considering the nature of the matter and the fact that the Petitioner did not have an opportunity for personal hearing, the Petitioner is permitted to approach the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017 within 30 days along with the requisite pre-deposit.

8. Upon the appeal being filed within 30 days, as directed above, the same shall be heard on merits and shall not be dismissed on the ground of limitation.

9. Needless to add, the filing of the present writ petition shall not in any manner prejudice the Petitioner in the appeal proceedings.

10. The Petitioner is permitted to, as part of the appeal, also deal with the allegations in the SCN and the impugned order on merits as well.

11. The petition is disposed of in these terms. Pending application(s), if any, also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 28, 2025/*nd/ck*