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

\+ **W.P.(C) 5596/2025 & CM APPL. 25529/2025**

ORIENTAL BUILDMART EXPORT PVT LTD THROUGH ITS DIRECTOR SANJAY KUMAR .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Mayank Kouts, Mr. Shiva Narang, Ms. Silky Wadhwa, Ms. Ridhi Mahna & Mr. Mukesh Yadav, Advs. (M: 9650050457)

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 30.04.2025

1. This hearing has been done through hybrid mode.

CM APPL.25529/2025 (for exemption)

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

W.P.(C) 5596/2025

3. The present petition has been filed by the Petitioner- Oriental Buildmart Export Pvt Ltd through its Director Sanjay Kumar under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the order dated 5th August 2024 passed by the Respondent No. 2- Goods and Service Tax Officer, Ward-44, Zone-3 (hereinafter, '*impugned order*').

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The Order is downloaded from the DHC Server on 01/07/2025 at 19:09:57

4. The Petitioner is a private limited company engaged in the business of sale of marble and granite and is registered *vide* GSTIN 07AAACO3099C1ZL. On 29th May 2024, the Respondent No. 2 issued a Show Cause Notice to the Petitioner raising a demand of Rs. 1,07,54,654/- including the interest and penalty. Thereafter, on 5th August 2024, the Respondent No. 2 affirmed the demand raised in the Show Cause Notice along with interest and penalty.

5. The grounds raised by Mr. Rajesh Mahna, ld. Counsel appearing for the Petitioner are that the Show Cause Notice was uploaded in the additional notice tabs of the GST portal and no personal hearing was granted to the Petitioner.

6. A perusal of the record would that the Show Cause Notice is clearly visible on the main dashboard, which is as under:

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Dashboard > Services > User Services > View Notices and Orders

Notices and Orders

Additional Notices and Orders

View Notices and Orders

Type

Select

Issuance Period

From DD/MM/YYYY

To DD/MM/YYYY

SEARCH

List of Notices & Orders issued by Authorities

Notice/Demand Order Id	Issued By	Type	Notice / Order Description	Date of Issuance	Due I
ZA0711241127570	System Generated	Notice	Notice to return defaulter u/s 46 for not filing return	25/11/2024	10/12

Top

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7. A reminder notice dated 24th July 2024 is also stated to have been issued to the Petitioner for a personal hearing scheduled on 29th July 2024. On 29th July, 2024, the Petitioner had chosen not to file a reply or appear for personal hearing and has now challenged the impugned order on the ground that both *i.e.*, Show Cause Notice and personal hearing notice were not served upon him.

8. Heard. It is a matter of common knowledge that parties, who have GSTIN numbers, usually open the portal and are expected to look at the main notice tab as well as the additional notice tab, which are visible on the dashboard itself. Prior to 16th January, 2024, the additional notice tab was not clearly visible and, therefore, this Court had granted relief in several matters but post January 2024, the portal is stated to have been fixed and two additional tabs are clearly visible to the parties even on the main dashboard.

9. Accordingly, no interference is made out. The Petitioner is permitted to approach the Appellate Authority within 30 days. Let the appeal be filed within 30 days along with requisite pre-deposit.

10. 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 30, 2025/*dk/ck*

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