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

\+ **W.P.(C) 6492/2025, CM APPLs. 29584/2025, 29585/2025 & 29586/2025**

MR. SHARAD NARULA PROPRIETOR OF M/S AS ENTERPRISES .....Petitioner

Through: Mr.Rajesh Banati, Mr.Ankit Banati and Mr.Vikas Maini, Advocates

versus

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

Through: Mr.Aditya Singla, SSC (CBIC) with Ms.Shreya Lamba and Mr.Umang Mishra, Advocates

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 15.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner– M/s AS Enterprises through its Proprietor- Mr. Sharad Narula challenging the order dated 4th February, 2025 *(hereinafter, 'the impugned order')*, passed by the Office of Principal Commissioner, Central Goods and Service Tax, North *(hereinafter , 'the Department').*

3. Mr. Rajesh Banati, appearing for the Petitioner, initially submitted that the show cause notice dated 24th May, 2022 *(hereinafter , 'the SCN')*, out of which the impugned order arises, was not issued to the Petitioner at all.

4. However, the Court realised that there were four other petitions arising from the same SCN which were listed before the Court today and a perusal of

the SCN in the connected matters, being ***W.P.(C) 6441/2025***, ***W.P.(C) 6443/2025***, ***W.P.(C) 6447/2025*** and ***W.P.(C) 6449/2025*** reveals that the SCN was sent to one Mr. Ashish Narula at his email address being: ashishnarula9@gmail.com.

5. In fact, the ld. Counsel for the Department has verified the same and it is seen that the above stated emails were sent on 25th May, 2022 at 23:54 hrs and 26th May, 2022 at 7:46 a.m. Both these e-mails contain the SCN dated 24th May, 2022, as also the entire set of the Relied upon Documents *(hereinafter, RUDs).*

6. The second submission by Mr. Banati is that the SCN was not uploaded on the Goods and Service Tax *(hereinafter, 'GST')* Portal of the Petitioner. Hence, the Petitioner had no knowledge of the same. Additionally, it is also submitted that no notice for personal hearing was issued upon the Petitioner with respect to the proceedings emanating from the SCN.

7. A perusal of the impugned order would show that personal hearing notices have in fact been issued and some of the parties have also appeared. Considering the Petitioner did not even disclose the receipt of the SCN and has concealed the same from this Court, we are not inclined to entertain the present writ petition seeking exercise of writ jurisdiction.

8. Moreover, the case involves allegations of availment of fraudulent Input Tax Credit *(hereinafter, 'ITC')* where several parties in collusion with each other have enabled false availment of ITC by various entities, namely, M/s S R Impex, M/s S R International, M/s R K Enterprises, M/s Vikas Impacts, M/s SK Traders, totalling to more than 100 crores.

9. Under such circumstances, this Court is of the opinion that the impugned order, being an appealable order, the Petitioner shall approach the

appellate authority under Section 107 of the Central Goods and Service Tax Act, 2017.

10. The Petitioner is permitted to file the appeal by 15th July, 2025. Upon filing of such appeal by the Petitioner along with the necessary pre-deposit, the Appellate Authority shall consider all the grounds in accordance with law and shall decide the appeal on merits.

11. Petition is disposed of in these terms. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 15, 2025/*SV/ss*