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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\+ **W.P.(C) 6779/2025& CM APPL. 30729/2025**

M/S PERNOD RICARD INDIA PRIVATE LIMITED.....Petitioner
Through: Mr. Pawan Arora, Adv.
versus

COMMISSIONER TRADE AND TAXES DEPARTMENT & ORS. .....Respondents
Through: Ms. Vaishali Gupta, Panel Counsel, GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 21.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s Pernod Ricard India Private Limited under Article 226 of the Constitution of India, *inter alia*, assailing the impugned notice of default assessment of tax and interest bearing reference no.150084189015 under the Central Sales Tax Act, 1956 dated 27th March, 2025 issued in Form DVAT 24 (hereinafter, '*impugned order*') passed by Respondent No. 3- Assistant Commissioner, Ward 208, Department of Trade & Taxes, Government of National Capital Territory of Delhi.

3. The case of the Petitioner Company is that it was called for hearing on 27th March, 2025 and in response to certain allegations supporting documents were sought. However, before the Petitioner could respond to the said allegations, the impugned notice has been passed.

4. Ld. Counsel for the Petitioner has raised two grounds primarily in support of the challenge in writ jurisdiction. Firstly, the impugned order is not

signed by the concerned official and second that adequate opportunity has not been given to the Petitioner to explain its position.

5. The matter was listed yesterday *i.e.* 20th May 2025 and ld. Counsel for the Respondents was directed to seek instructions in the matter. The relevant portion of the said order reads as under:

> *"5. Let the Respondent Department's counsel seek instructions as to what transpired on 27th March, 2025 and place a short affidavit on record in this regard."*

6. Ms. Gupta, ld. Counsel for the Government of National Capital Territory of Delhi has reverted and submitted that another signed order has been uploaded on 28th March, 2025 with a digital signature as an abundant precaution. Ld. Counsel further submits that the Petitioner had repeatedly visited the office of the Respondent on various occasions and hearings have been afforded to the Petitioner. Thus, there has been complete compliance of the principles of natural justice.

7. The Court has perused the order. The said order is a detailed order and has proper reasoning *vide* which demands has been raised against the Petitioner. The same is an appealable order under Section 74 of Delhi Value Added Tax Act, 2004. The Petitioner is free to challenge the said order by way of an appeal.

8. Ld. Counsel for the Petitioner, at this stage seeks details of the missing C-forms, which led to raising of the demands.

9. Let a communication be addressed by the Department to the Petitioner by 10th June, 2025 giving the details of the missing C-forms so that the appeal can be filed by the Petitioner by 15th July, 2025.

10. The Appeal of the Petitioner shall be decided on merits without being

affected by any observations in this case. The petition is disposed of in the above terms. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 21, 2025/*dk/ck*