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

+ **W.P.(C) 7126/2025, CM APPL. 32166/2025 & CM APPL. 32167/2025 s**

ETHOS LIMITED

.....Petitioner

Through: Ms. Kavita Jha, Sr. Advocate with Mr. Shammi Kapoor, Ms. Swati Agarwal and Mr. Sandeep Gupta, Advocates.

versus

ASSISTANT COMMISSIONER DEPARTMENT OF TRADE AND TAXES WARD NO 206 ZONE 11 DELHI & ANR.Respondents

Through: Mr. Sumit K. Batra Advocate for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 23.05.2025

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India challenging the impugned order dated 24th February, 2025 which was passed pursuant to Show Cause Notice ('SCN') dated 30th November, 2024 under Section 73 of the Central Goods and Services Tax Act, 2017. It is the case of the Petitioner that the impugned order has been passed in gross violation of the Principles of Natural Justice.
3. It is the case of the Petitioner that the said SCN had gone into the junk folder of the Petitioner's e-mail. However, the reminder was issued on 22nd February, 2025 to the Petitioner regarding the same which read as under:



Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	23/02/2025
2.	Date of Personal Hearing	24/02/2025
3.	Time of Personal Hearing	10:00
4.	Venue where Personal Hearing will be held	Room No.301, 3rd Floor, Deptt. of Trade & Taxes, I.P. Estate , New Delhi-110002

4. Ms. Kavita Jha, Ld. Senior Counsel appearing for the Petitioner submits that on 22nd February, 2025, the notice was issued at 20:15:15 IST which was a Saturday and the reply was to be submitted by 23rd February, 2025 which was a Sunday and the hearing was fixed for 24th February, 2025 at 10:00 A.M. The Authorised Representative of the Petitioner visited the Office of the DGST on 24th February, 2025 and asked for an extension of time to file the reply, however, the same was not granted. It is also informed that an e-mail in this regard was also addressed to the Department by the Petitioner on the same day i.e., 24th February, 2025 at 2:12 P.M. Unfortunately, however, the order seems to have been passed *ex parte* on the same date.

5. Heard. The Court has perused the records and considered the matter. In the opinion of this Court, the above chronology of events reveals a clear violation of Principles of Natural Justice. Such fixing of hearings that too on weekends with a few hours being granted to file a reply would be unfair and unjust. In view thereof, the impugned order is set aside and the matter is remanded back to the concerned Adjudicating Authority. The Petitioner is permitted to file a proper reply to the SCN by 15th July, 2025. Thereafter, a personal hearing shall be afforded by the Adjudicating Authority to the Petitioner at the following e-mail address and mobile No.:

E-mail: vikramjeet.singh@ethoswatches.com



Mobile No.: 9988689609

6. The Adjudicating Authority, upon duly considering the reply filed and the submissions made by the Petitioner, shall pass its order in accordance with law.
7. All the rights and contentions are left open.
8. Accordingly, the present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/MR/Ar.