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

\+ **W.P.(C) 7083/2025, CM APPL. 32034/2025 & CM APPL. 32035/2025**

PARSHURAM YADAV .....Petitioner

Through: Ms. Anjali Labh and Mr. Rohit Labh, Advs.

versus

SUPERINTENDENT GST OFFICER & ORS. .....Respondents

Through: Mr. Kanav Vir Singh, SPC with Mr. Vidur Dwivedi, Adv. for R-3

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 23.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India challenging the *ex-parte* order dated 16th March, 2025 (hereinafter *'impugned order'*) by which a demand of Rs. 33,68,140/- has been raised on various accounts.

3. It is the case of the Petitioner that the Show Cause Notice dated 6th December, 2023 (hereinafter *'SCN'*) from which the impugned order arises, was uploaded on the *'Additional Notices Tab';* therefore, the same did not come to the knowledge of the Petitioner. It is his submission that the impugned order dated 16th March, 2025 has been passed without providing the Petitioner a personal hearing and in the absence of a reply on behalf of the Petitioner.

4. However, it is submitted by the ld. Counsel for the Respondent-GST Department (hereinafter *'Department'*) that a reminder pursuant to the SCN was also issued on 21st February, 2024 which ought to have come to the

knowledge of the Petitioner in view of the fact that post 16th January 2024, the Department has effected changes in the portal to ensure that the SCNs and other documents uploaded therein become visible to parties.

5. Heard the Parties. The Court has also perused the records. It is noticed that the impugned order also records that no reply was filed and the personal hearing was not availed either. Thus, considering the reminder being issued, this Court is of the opinion that it was only after sufficient opportunities were provided, that the Adjudicating Authority has proceeded to pass the impugned order *ex-parte*. Therefore this Court is not inclined to interfere with the impugned order under the writ jurisdiction.

6. However, considering the fact that the impugned order is appealable under Section 107 of the Central Goods and Services Act, 2017, this Court is inclined to allow the Petitioner prefer an appeal before the concerned Appellate Authority by 15th July, 2025. If the appeal is preferred within the stipulated period along with the prescribed pre-deposit, the concerned Appellate Authority shall not dismiss the appeal on limitation and shall hear it on merits.

7. All the rights and remedies of the parties are left open. Access to the GST Portal, if not already available, shall be ensured to be provided to the Petitioner to enable access to the notices and related documents.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/PU