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

\+ **W.P.(C) 8198/2025 & CM APPL. 35887/2025**

PARSHURAM YADAV .....Petitioner

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

versus

SUPERINTENDENT GSTO OFFICER & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 30.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 35888/2025(for exemption)

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

W.P.(C) 8198/2025 & CM APPL. 35887/2025

3. The present petition has been filed by the Petitioner – Mr. Parshu Ram Yadav under Article 226 of the Constitution of India challenging the *ex-parte* order dated 16th July, 2024 (hereinafter *'impugned order'*).

4. It is the case of the Petitioner that the Show Cause Notice was issued on 22nd May, 2024 and the impugned order thereafter has been passed *ex-parte* raising a demand of Rs. 6,00,587/-. Today, the ld. Counsel for the Petitioner submits that the Petitioner wishes to file an appeal challenging the said order. In this regard, she relies on the order passed by this Court in the

connected matter, being ***W.P.(C) 7083/2025***, which related to the assessment of the same Petitioner for the year 2018-19. Whereas, the present writ petition relates to the assessment for the year 2019-20. In ***W.P.(C) 7083/2025*** the Court had given an opportunity to Petitioner to file the appeal.

5. Heard. The Court has also perused the records. It is noticed that the Show Cause Notice dated 22nd May, 2024 has provided an opportunity for the Petitioner to file reply by 22nd June, 2024 and has also fixed personal hearing on 25th June, 2024. Further even a reminder dated 1st July, 2024 has been issued extending the opportunity to file a reply by 12th July, 2024. However, no reply was filed and the personal hearing was not availed either.

6. Thus, considering the notices/reminder 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.

7. However, considering the fact that the impugned order is appealable under Section 107 of the Central Goods and Services Act, 2017 (hereinafter *'CGST Act'*), 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.

8. 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 filing of reply as also access to the notices and related documents.

9. The present petition has been disposed of in the above terms. Pending application(s), if any, be also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 30, 2025/*da/Ar.*