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

\+ **W.P.(C) 9565/2024**

M/S POORVI CARDS .....Petitioner

Through: Mr. Soumava Karmakar, Mr. Sandeep Yadav, Mr. Jyoti Bajaj & Mr. Nikhil Sharma, Advs.
Mr. Vijay Gupta, Mr. Rahul Gupta & Ms. Kajol Soni, Advs.

versus

COMMISSIONER, DELHI GOODS AND SERVICES TAX AND ORS. .....Respondents

Through: Mr. K G Gopalakrishnan, Ms. Nisha Mohandas & Mr. Girish Kumar, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 23.09.2025

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, *inter alia*, assailing the orders dated 20th December, 2023 and 29th December, 2023 (hereinafter, *'impugned orders'*) for the financial year 2017-18 passed by the Office of Sales Tax Officer Class II/AVATO.

3. The case of the Petitioner is that two Show Cause Notices (hereinafter, *'SCNs'*) and impugned orders have been passed for the same tax period and for the same amount, which is not sustainable.

4. The Petitioner had filed an application for cancellation of the Registration of its GST on 07th October, 2022.

5. An SCN dated 22nd September, 2023 was issued for a sum of Rs.5,26,558/-, for the period July, 2017 to March, 2018 including the tax and

interest.

6. A similar SCN was issued again on 26th December, 2023 for the same period as mentioned above, *i.e.,* from July, 2017 to March, 2018. This time, the demand to the tune of Rs.39,31,392/- was raised *qua* the Petitioner. In respect of the first SCN, the impugned order has been passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter, *'CGST Act'*), demanding a sum of Rs.39,31,392/-. In respect of the second SCN dated 26th December, 2023, the impugned order has been passed demanding the same amount.

7. The Petitioner though received the said SCNs by email, but did not file any reply and also did not appear for the personal hearing.

8. The challenge therefore, is that, impugned orders in respect of the same period, for the same amounts, cannot be passed.

9. Clearly, there seems to be some error in this matter as to how two SCNs led to the same demand but through two different impugned orders 20th December, 2023 and 29th December, 2023

10. The Petitioner has not had an opportunity to file a reply, nor the personal hearing has been attended.

11. The question as to the validity of ***Notification No. 09/2023-Central Tax*** dated 31st March, 2023, is also pending before the Supreme Court in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.***

12. In these facts, this Court is of the opinion that the impugned orders deserve to be set aside. Considering the fact that the Petitioner did not get a proper opportunity to be heard and no reply to the SCNs has been filed by the Petitioner, the matter deserves to be remanded back to the concerned

Adjudicating Authority.

13. The Petitioner is granted time till 15th November, 2025, to file the reply to SCNs. Upon filing of the reply, the Adjudicating Authority shall issue a notice for personal hearing to the Petitioner. The personal hearing notice shall be communicated to the Petitioner on the following mobile no. and e-mail address:

- ***Email ID: rahulgupta219a@gmail.com***
- ***Mobile No.: 9711953429***

14. The reply filed by the Petitioner to the SCNs along with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and a fresh order with respect to the SCN shall be passed accordingly.

15. Any order passed by the Adjudicating Authority shall be subject to the outcome of the decision of the Supreme Court in ***S.L.P No 4240/2025*** *titled* ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors .***

16. The Court has not considered the merits and contentions of both the parties. All rights and remedies of the parties are left open. Access to the GST Portal, shall be provided within one week, to the Petitioner to enable uploading of the reply as also access to the notices and related documents.

17. The present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 23, 2025/*pd/ck/rm*