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

Date of decision: 26th November, 2025

Uploaded on: 1st December, 2025

+ **W.P.(C) 10513/2025 & CM APPL. 43625/2025**

MS JAMIL TRADING CO THRG PROPRIETOR

MR JAMIL AHMED

.....Petitioner

Through: Mr. Satendra Kumar and Mr.
Pragyanshu Pandey, Advs. (M-
9696343513)

versus

**UNION OF INDIA THRG THE SECRETARY MINISTRY OF
FINANCE & ORS.**

.....Respondents

Through: Mr. Shashank Sharma, SSC with Ms.
Malika Kumari, Adv. for R-3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

JUDGMENT

Prathiba M. Singh, J.

1. This hearing has been done through hybrid mode.
2. This matter is being taken up today, as 25th November 2025 was declared a holiday on account of 'Guru Tegh Bahadur's Martyrdom Day'.
3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Original dated 23rd August, 2024 (*hereinafter, impugned 'OIO'*) as also the impugned Order-in-Appeal dated 16th April, 2025 (*hereinafter, 'impugned OIA'*).
4. A brief background of the Petitioner's case is that, a Show Cause Notice dated 31st May, 2024 (*hereinafter, 'SCN'*) was issued to the Petitioner under Section 73 of the Central Goods and Services Tax Act, (*hereinafter, 'CGST*



Act') in which additional tax demands and demands relating to ineligible ITC were raised against the Petitioner. However, no reply was filed by the Petitioner to the SCN.

5. The grievance of the Petitioner is that the time given to file the reply was only 5 days and thereafter, the impugned OIO was passed on 23rd August, 2024 itself *i.e.*, within a period of one week after the issuance of the SCN.

6. In terms of the impugned OIO, tax demand of Rs. 3,36,42,865/- was confirmed against the Petitioner. Thereafter, an appeal was filed by the Petitioner on 21st December, 2024 and a notice of personal hearing was served upon the Petitioner on 29th April, 2024 for a hearing on 30th April, 2024. The said notice strangely stated as under:

Notice of Personal Hearing

Notice Number : ZD0704250386590

Date : 29/04/2025

Appeal No : AD0712240087275

Date of Appeal : 21/12/2024

This is to inform you that based on the reasons mentioned in the attached Annexure, personal hearing in respect of Appeal filed before the Appellate Authority has been scheduled.

You are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	30/04/2025
2	Time of Personal Hearing	10:30 AM
3	Place where Personal Hearing will be held	you are not required to attend the PH this PH notice is given only for the purpose of uploading the order.

Place : DELHI NORTH:DELHI:CBIC

Date : 29/04/2025

Name :
Designation : Commissioner
Jurisdiction : DELHI NORTH:DELHI:CBIC



7. Thereafter, the impugned OIA was passed on 16th April, 2024 i.e., prior to the date fixed for personal hearing.
8. Thus, the Petitioner was not afforded a proper opportunity of personal hearing in the appeal.
9. The Petitioner had also made a pre-deposit before the Commissioner (Appeals).
10. Mr. Sharma, Id. Counsel for the Respondents submits that the Petitioner already has a remedy to approach the GSTAT.
11. In the opinion of this Court, on both the occasions i.e., in the impugned OIO as also in the impugned OIA, sufficient opportunity for personal hearing has not been granted to the Petitioner
12. Moreover, the personal hearing notice is also quite strange to say the least that no personal hearing was granted before the Commissioner Appeals but a hearing was fixed for uploading of the order. Such a practice is inexplicable and deserves to be re-looked at as no useful purpose is served by giving a personal hearing for the purpose of uploading an order.
13. In the appeal, the Petitioner ought to have been afforded a personal hearing.
14. Accordingly, the impugned OIA is set aside. The delay, if any, in filing the appeal, is condoned.
15. The Petitioner shall be served a personal hearing notice on the following email address and mobile number:
 - **Email:** adv.pragyanshu@gmail.com
 - **Mobile:** 9696343513
16. Upon the service of the personal hearing notice and after hearing the



Petitioner, the appeal shall be decided on merits and in accordance with law.

17. All rights and remedies of the parties are left open.

18. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

RENU BHATNAGAR
JUDGE

NOVEMBER 26, 2025

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