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

\+ **W.P.(C) 10529/2025**

PROFESSIONAL COURIERS NETWORK LIMITED THROUGH ITS DIRECTOR AHAMED MEERAN .....Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum Firdause, Mr. Sameed Salim, Mr. Imran Aamad, Advs.

versus

COMMISSIONER OF DGST & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **23.07.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner raising a challenge to the impugned order dated 6th August, 2021 by which certain demands have been raised against the Petitioner under Section 73 of the Central Goods and Service Tax Act, 2017 (hereinafter "*the Act*").

3. The case of the Petitioner is that the Show Cause Notice dated 18th February, 2021, which led to the passing of the impugned order was uploaded in the 'additional notices tab' and did not come to the knowledge of the Petitioner. Hence, the delay.

4. In the opinion of this Court, the challenge to the impugned order cannot be raised in this manner after an expiry of almost four years.

5. In fact on this very ground, the Petitioner had earlier also filed a petition being ***W.P.(C) 9437/2025*** which was dismissed on the ground of delay *vide*

order dated 9th July, 2025. The order dated 9th July, 2025 is extracted here:

> *"2. The present petition under Article 226 has been filed by the Petitioner raising a challenge to the impugned order dated 6th August, 2021 by which demands have been raised upon the Petitioner under Section 73 of the Central Goods and Service Tax Act,2017.*
>
> *3. In the opinion of this Court, the challenge to the impugned order cannot be raised in this manner af{er expiry of almost four years.*
>
> *4. The case of the Petitioner is that the Show Cause Notice dated 18th February, 2021, which led to the passing of the impugned order was uploaded in the 'additional notices tab' and did not come to the knowledge of the Petitioner'. Hence, the delay.*
>
> *5. A perusal of record reveals that this ground has not been pleaded in the writ petition.*
>
> *6. Hence, this Court finds no merit in the present petition. Accordingly, the petition is dismissed."*

6. A perusal of the record reveals that this ground has not been pleaded in the writ petition.

7. The Petitioner is now willing to challenge the impugned order by way of an appeal. Considering the fact that the Petitioner has not had an opportunity either to reply to the show cause notice or to attend any personal hearing the Court is of the opinion that an opportunity can be granted to file an appeal under Section 107 of the Act before the Appellate Authority along with the requisite pre-deposit.

8. Let the appeal be filed by 31st August, 2025 with the pre-deposit. If it

is filed by then, it shall not be dismissed on the ground of limitation and shall be adjudicated on merits.

9. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2025
dj/msh