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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 14th August, 2025
+ **W.P.(C) 14270/2024 & CM APPL. 59756/2024**
INDIA RETAILS AND HOSPITALITY PRIVATE
LIMITEDPetitioner

Through: Mr. Abhishek Garg and Mr. Ranesh
Singh Mankotia, Advs.

versus

SALES TAX OFFICER CLASS II AVATO WARD 101 ZONE 9
DELHI & ANR.Respondents

Through: Mr. Abhinav Sharma, Adv. Ms.
Vaishali Gupta, Panel Counsel
(Civil)/GNCTD

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AND

+ **W.P.(C) 14288/2024 & CM APPL. 59797/2024**
INDIA RETAILS AND HOSPITALITY PRIVATE
LIMITEDPetitioner
Through: Mr. Abhishek Garg and Mr. Ranesh
Singh Mankotia, Advs.

versus

SALES TAX OFFICER CLASS II AVATO WARD 101 ZONE 9
DELHI & ANR.Respondents

Through: Mr. Abhinav Sharma, Adv. Ms.
Vaishali Gupta, Panel Counsel
(Civil)/GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. These two petitions have been filed challenging the impugned orders passed on 20th December, 2023 and 5th April, 2024 (hereinafter collectively “the impugned orders”) in respect of the Financial Year 2017-18 and 2018-



19, respectively. The Petitioner has also challenged the corresponding Show Cause Notices dated 24th September, 2023 and 5th December, 2025 (hereinafter collectively “*the impugned SCN*”) in respect of which the impugned orders have been passed.

3. The main ground for challenge raised by the Petitioner against the said orders and show cause notices is that the impugned SCN were uploaded on the “*Additional Notices Tab*” of the GST portal. Further, it is stated the reminder notices issued on 14th November, 2023 and 6th February, 2024 were also uploaded on the “*Additional Notices Tab*”. Thus, it is stated that the Petitioner did not have the knowledge of passing of the impugned SCNs and accordingly, no reply could be filed to the same before passing of the impugned orders.

4. Ld. Counsel for the Petitioner - Mr. Abhishek Garg submits that on 13th February, 2025, the Court had observed as under:

“1. We take note of the principal challenge which stands raised herein with it being contended that the petitioner was denied an opportunity of hearing by virtue of the Show Cause Notice [‘SCN’] being placed in the “Additional Notices & Orders” tab. We, consequently, direct learned counsel for the respondents to obtain instructions.

2. The respondents would also be well advised to formulate measures at a departmental level to review all such matters and which may pertain to SCNs issued or uploaded prior to 16 January 2024 and thus not being saved. We would hope that the respondents would thus put in place a machinery which would consider the remedial measures that could be adopted of their own volition without assesseees being constrained to approach this Court.

3. Let appropriate instructions be provided by the



respondents in that light to learned counsels who appear on their behalf in these matters.”

5. Ms. Vaishali Gupta, Id. Counsel appears on behalf of Mr. Abhinav Sharma, Id. Counsel for the Respondent.

6. Heard Id. Counsel for the parties. The Court has also perused the documents placed on record. In fact, this Court in **W.P.(C) 13727/2024** titled **‘Neelgiri Machinery through its Proprietor Mr. Anil Kumar V. Commissioner Delhi Goods And Service Tax And Others’**, under similar circumstances where the SCN was uploaded on the ‘Additional Notices Tab’ had remanded the matter in the following terms:

*“6. Be that as it may, intention is to ensure that the Petitioner is given an opportunity to file its reply and is heard on merits and that orders are not passed in default. Since there is no clarity on behalf of the Department, this Court follows the order dated 9th September, 2024 in **Satish Chand Mittal (Trade Name National Rubber Products) vs. Sales Tax Officer SGST, Ward 25-Zone 1 (W.P.(C) 12589/2024; DHC)** as also order dated 23rd December, 2024 in **Anant Wire Industries vs. Sales Tax Officers Class II/Avato, Ward 83 & Anr (W.P.(C) 17867/2024; DHC)** where the Court under similar circumstances has remanded back the matter to ensure the Noticee/Petitioners get a fair opportunity to be heard. The order of the Court in **Sathish Chand Mittal (Supra)** reads as under:*

“4. It is the petitioner’s case that he had not received the impugned SCN and, therefore, he had no opportunity to respond to the same. For the same reason, the petitioner claims that he had not appear for a personal hearing before the Adjudicating Authority, which was scheduled on 17.10.2023 and later rescheduled to 30.11.2023 as per the Reminder.

5. The petitioner also states that the impugned SCN, the Reminder and the impugned order are unsigned.

6. Mr. Singhvi, the learned counsel appearing for the respondent, on advance notice, fairly states that the principal issue involved in the present case is squarely covered by the



decisions of this Court in *M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.*: Neutral Citation No. 2024:DHC:4108-DB as well as in *Kamla Vohra v. Sales Tax Officer Class II/ Avato Ward 52* : Neutral Citation No.2024:DHC:5108- DB.

7. He states that possibly, the petitioner did not had the access of the Notices as they were projected on the GST Portal under the tab 'Additional Notices & Orders'. He submits that the said issue has now been addressed and the 'Additional Notices & Orders' tab is placed under the general menu and adjacent to the tab 'Notices & Orders'.

8. In view of the above, the present petition is allowed and the impugned order is set aside.

9. The respondent is granted another opportunity to reply to the impugned SCN within a period of two weeks from date. The Adjudicating Authority shall consider the same and pass such order, as it deems fit, after affording the petitioner an opportunity to be heard.

10. The present petition is disposed of in the aforesaid terms.

11. All pending applications are also disposed of.”

7. The impugned demand orders dated 23rd April, 2024 and 5th December, 2023 are accordingly set aside. In response to show cause notices dated 04th December, 2023 and 23th September, 2023, the Petitioner shall file its replies within thirty days. The hearing notices shall now not be merely uploaded on the portal but shall also be e-mailed to the Petitioner and upon the hearing notice being received, the Petitioner would appear before the Department and make its submissions. The show cause notices shall be adjudicated in accordance with law.

8. The petitions are disposed of in the above terms. The pending application(s), if any, also stand disposed of.”

7. There is no doubt that after 16th January 2024, changes have been made to the GST portal and the 'Additional Notices Tab' has been made visible. However, in the present case, the impugned SCN was issued on 24th September, 2023 and 5th December, 2025, and the same were not brought to the notice of the Petitioner. Under such circumstances, considering the fact that the



Petitioner did not get a proper opportunity to be heard and no reply to the SCN has been filed by the Petitioner, the matter deserves to be remanded back to the concerned Adjudicating Authority.

8. Considering the above position, the impugned orders are set aside. The Petitioner is given an opportunity to file a reply to the impugned SCN by 30th September, 2025. The personal hearing notice shall also be given on the following e-mail address and mobile number:

- E-mail: abhishek@agslegal.com
- Mobile: 9056299999

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

10. Access to the GST Portal, shall be provided to the Petitioner within one week to enable uploading of the reply as also access to the notices and related documents.

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

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

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

AUGUST 14, 2025/kp/msh