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

\+ W.P.(C) 14778/2024

S K ENTERPRISES .....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak Singh and Ms. Rupanshi, Advs.

versus

THE PRINCIPAL COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Mr. Sumit K. Batra, SC

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **12.02.2025**

1. Although the writ petitioner raises various grounds and in terms of which it seeks to question the service of the **Show Cause Notice**[1] which preceded the passing of the final order dated 23 December 2023, we find that it has woefully failed to either aver or establish that it was not duly served with the SCN on the GSTIN portal. The only argument which is addressed on this score was that there was no physical service.

2. We find ourselves unable to sustain a challenge based on that submission since the **Central Goods and Services Tax Act, 2017**[2] provides for more than one mode and methodology for the assessee being placed on notice.

3. Insofar as the final order which has been passed by the

[1] SCN
[2] Act

respondent is concerned, we take note of the following issues which the writ petitioner raises:-

> "e. A tax demand of SGST of Rs.422902/- and CGST of Rs.422902/- aggregating to Rs. 845804/- is proposed to be raised on an allegation that payment of SGST Rs. 424550/- and CGST Rs. 424550/- as a result of reconciliation of GSTR 3B /fl GSTR-01 filed by the supplier has been claimed in excess as is evident from the table forming part of the attachment to the impugned Show Cause Notice which summarizes the allegations of the Respondent. The said table is reproduced here under:-

S.No	Issue	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(3) + 4 (A)(5)	424550	424550	849100
2	Tax declared by the suppliers onthe supplies made to you	Cumulative figures of GSTR-01 filedby suppliers	1648	1648	3296
3	Invalid ITC as the supplier has filed GSTR-01 after the cut-off date	Cumulative figures of GSTR-01 filedby suppliers after the cut-offdate	0	0	0
4	Excess ITC availed S.No.1 (-) {S.No.2-S.No.3}		422902	422902	845804

> On perusal of the above table wherein the claim of Input Tax Credit has been shown to Rs. 424550/under each act of SGST and CGST which includes the claim of Input Tax Credit of Rs. 2,59,96[5/- under each act of SGST and CGST out of cash deposits under reverse charge mechanism which in itself is never possible to get it reconciled from the declarations made by the supplier in his GSTR-01 . In view of this alone the reconciliation made by the respondent is erroneous due to wrong processing of data on the portal."

4. It was in the aforesaid backdrop that learned counsel contended that the issues pertain to reconciliation. If that be so, we accord liberty

to the writ petitioner to institute appropriate proceedings for rectification. If any application is made in that respect, the same shall be examined and disposed of in accordance with law and with due expedition.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 12, 2025/DR