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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **W.P.(C) 16560/2025, CM APPL. 67873/2025 & CM APPL. 67874/2025**

M/S CRITIQUE COMMUNICATION PVT LTD .....Petitioner

Through: Appearance not given.

versus

SALES TAX OFFICER CLASS II AVATO WARD 2 ZONE 2 .....Respondent

Through: Ms. Urvi Mohan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% **31.10.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed challenging the Order dated 28th February, 2025, which was passed by the Sales Tax Officer Class II/ AVATO, Delhi *(hereinafter, 'the impugned order')* pursuant to the show cause notice dated 11th February, 2025 *(hereinafter, 'the SCN')*.

3. The impugned order has been passed for the FY 2020-2021, raising the following demands on the Petitioner:

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period From	Tax Period To	Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	IGST	Other Territory	69,778.00	54,851.00	69,778.00	0.00	0.00	1,94,407.00
Total							69,778.00	54,851.00	69,778.00	0.00	0.00	1,94,407.00

4. Ld. counsel for the Petitioner submits that in the SCN, the Petitioner was provided with time to file a reply till 11th March, 2025 and the personal hearing was fixed for 14th March, 2025. However, even prior to the said

period being lapsed, the impugned order was passed on 28th February, 2025.

5. Ms. Urvi Mohan, ld. Counsel for the Respondent-Department concedes to the fact that the SCN had provided the Petitioner with sufficient time to file a reply and had also provided an opportunity for personal hearing. However, the impugned order was passed by the Department in a haste, even before the said time period lapsed.

6. The Court has heard the submissions made. The SCN dated 11th February, 2025issued to the Petitioner provides as under:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	11-03-2025
2	Date of personal hearing	14-03-2025
3	Time of personal hearing	2:50 pm
4	Venue where personal hearing will be held.	Ward-96, 10th Floor, Departmen of Trade and Taxes, Vyapa Bhawan, I.P. Estate, New Delhi 110002

7. A perusal of the SCN shows that the date fixed for filing the reply was 11th March, 2025 and a personal hearing was fixed for 14th March, 2025. Surprisingly, in an undue haste, the Department passed the impugned order on 28th February, 2025 itself, *i.e.* even before the time for filing the reply came to an end. In our view, this would be in complete violation of the principles of natural justice. Accordingly, the impugned order is hereby set aside.

8. The petitioner shall now file a reply to the SCN by 15th November, 2025. Thereafter, a personal hearing shall be provided to the Petitioner at the following email address and mobile no.:

email id: bhatiaruchir@gmail.com

mobile number: 9810371417

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 a fresh order shall be passed accordingly.

10. The petition is accordingly disposed of in these terms, along with the pending applications, if any.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 31, 2025/*pt/ss*