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

\+ **W.P.(C) 16829/2025 & CM APPL. 72253/2025**

M/S N.K. KAPUR AND COMPANY PRIVATE LIMITED .....Petitioner

Through: Mr. Pranjal Shukla, Adv.

versus

THE UNION OF INDIA & ANR. .....Respondents

Through: Mr. Sumit K. Batra & Ms. Priyanka Jindal, Advs. (9911211000)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 18.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 69173/2025

2. Allowed, subject to all just exceptions. The application is disposed of.

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3. The present petition has been filed under Articles 226 and 227 of the Constitution of India, *inter alia,* seeking quashing of the impugned demand order dated 30th August, 2024 (hereinafter, '*impugned order*') passed by the Sales Tax Officer Class II/AVATO, Ward 4, Zone 1, Delhi.

4. The case of the Petitioner is that the demand has been raised without affording any opportunity for personal hearing. The present case arises out of the Show Cause Notice (hereinafter, '*SCN*') dated 8th May, 2024, wherein, the Department sought to raise various demands under the following heads:

(i) Excess claim of Input Tax Credit (hereinafter, '*ITC*')

(ii) Under declaration of Ineligible ITC.

(iii) ITC claimed from cancelled dealers, return defaulters & tax non-payers.

5. The Petitioner had filed a reply to the SCN on 7th June, 2024 giving various details and thereafter, the impugned order had been passed. The case of the Petitioner is that personal hearing was not granted to the Petitioner. However, this Court notices that the impugned order was passed way back on 30th August, 2024, which is sought to be challenged more than a year later.

6. Ld. Counsel for the Petitioner submits that the demand relates to the financial year 2019-20 and grounds have been raised in the present writ petition to challenge to the following notifications:

- ***Notification No. 9/2023- Central Tax dated 31st March, 2023;***
- ***Notification No. 56/2023- Central Tax dated 28th December, 2023;***
- ***Notification No. 09/2023-State Tax dated 22nd June, 2023 and***
- ***Notification No. 56/2023- State Tax dated 11th July, 2024***

7. It is a matter of judicial record that the challenge to these notifications is pending before the Supreme Court in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors*** as also this Court in ***W.P.(C) 9214/2024*** titled ***Engineers India Limited v. Union of India & Ors***.

8. Under such circumstances, though the challenge to the impugned order is belated, the Court is inclined to grant an opportunity to the Petitioner to file an appeal as there is an infraction of principles of natural justice as hearing has not been granted.

9. The writ petition along with pending application, is disposed of with the

direction that the Petitioner may avail of the appellate remedy by 15th December, 2025 along with the requisite pre-deposit.

10 If the appeal is filed by 15th December, 2025, the same shall be adjudicated on merits and shall not be dismissed on the ground of limitation.

11. All rights and remedies of the parties are left open. Access to the GST Portal, shall be provided within one week, to the Petitioner to enable access to the notices and related documents.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 18, 2025

kk/ck