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

\+ W.P.(C) 17705/2024 & CM APPL. 75343/2024 (Interim Stay)

KOLBROS .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Mayank Kotus & Mr. Shiva Narang, Advs.

versus

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

Through: Mr. Ravikant Kumar, proxy counsel for Mr. K.G. Gopalkrishnan, Adv.

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

O R D E R

% **10.03.2025**

1. The order sheet would reflect that the respondents had been granted time to obtain instructions and apprise the Court of the correctness of the allegations levelled, namely, of the Show Cause Notice [“**SCN**”] having been placed in the ‘Additional Notices and Orders’ tab.

2. However, no instructions have been provided to learned counsel who represents the respondents.

3. We note that in innumerable writ petitions, an identical question stood raised with it being alleged by assessees’ that the SCN had come to be placed in the ‘Additional Notices and Orders’ tab and thus depriving them of adequate notice of the proceedings initiated.

4. During the consideration of those writ petitions, we were informed by the State Goods and Services Tax ["**SGST**"] authorities that functional amendments came to be made in the Goods and Services Tax Network ["**GSTN**"] portal only with effect from 16 January 2024.

5. Undisputedly, the SCN with which we are concerned is dated 27 September 2023 and thus of a vintage prior to appropriate corrective measures having been adopted and introduced in the GSTN portal.

6. In view of the aforesaid, we dispose of the writ petition by requiring the petitioner to furnish a detailed response to the original SCN which was issued on 27 September 2023 within a period of three weeks' from today. The said reply shall be duly examined and considered by the respondents and a final order passed upon due consideration of the said reply within a period of four weeks' therefrom.

7. The final order impugned in this writ petition shall abide by the fresh decision which the respondents shall now take. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 10, 2025/v