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

\+ **W.P.(C) 18535/2025**

YD ADVERTISING SERVICES PRIVATE LIMITED.....Petitioner

Through: Mr. Rehan Narula, Mr. Sandeep, Mr. Deepanshu, Advs.

versus

THE COMMISSIONER DELHI GOODS AND SERVICES TAX, DELHI .....Respondent

Through: Appearance not given

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **05.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 76903/2025

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

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3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 22nd May, 2024 (hereinafter, *'SCN'*) and the order dated 26th July, 2024 (hereinafter, *'impugned order'*) passed by the Sales Tax Officer Class II/AVATO.

4. The SCN was issued raising a demand of Rs.17,85,909/- in which the tax amount is Rs.9,23,706/-, interest of Rs.7,68,929/- and penalty of Rs.93,274/- respectively. The same relates to the financial year 2019-20. According to the Petitioner, the SCN was uploaded on the portal. However, since the access of the portal was with the accountant, therefore, it never came to the knowledge of the Petitioner leading to the impugned order being passed

on 26th July, 2024.

5. Ld. Counsel for the Petitioner submits that the accountant of the Petitioner has been changed and the email address was also changed. Further, ld. Counsel for the Petitioner submits that it was in 2025 that the Petitioner came to know of the SCN and the impugned order. The Petitioner is stated to have immediately made the pre-deposit and filed the appeal before the Appellate Authority. The same was however refused on the ground that the appeal is barred by limitation. Hence, this petition.

6. Mr. Rehan Narula, ld. Counsel for the Petitioner submits that the Petitioner is a compliant company and has been fully filing its returns without any lapses on its behalf. It was only due to the accountant's mistake that the impugned order and the SCN did not come to the Petitioner's knowledge. Moreover, immediately upon acquiring knowledge of the same, the Petitioner has filed the appeal.

7. Mr. Batra, ld. Counsel refutes and submits that in view of the decision in ***W.P.(C)14279/2024*** titled ***M/s Addichem Speciality LLP Vs. Special Commissioner I, Department of Trade and Taxes and Anr.***, the delay cannot be condoned.

8. Heard. This Court in ***Ganpati Polymers Through It Proprietor Prop. Ankur Jain v. Commissioner of Central Goods and Service Tax and Another, 2025:DHC:6698-DB*** has allowed filing of the appeal beyond the statutory period, where a justifiable cause is made out. The said order passed by this Court has been upheld by the Supreme Court in ***SLP(C) No. 27867/2025*** titled ***M/s Ganpati Polymers v. Commissioner of Central Goods and Service Tax***. The relevant portion of the said order is set out below:-

> *"2. The High Court while rejecting the Writ Petition*

filed by the petitioner – herein, has observed in Para No. 15 of its impugned order as under:

> *"15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy.*

3. Thus, the High Court has reserved liberty in favour of the petitioner to prefer appropriate statutory appeal.

4. If any statutory appeal is preferred by the petitioner, the issue of delay may be considered accordingly, more particularly keeping in mind that the petitioner was pursuing its remedy before the High Court and thereafter before this Court.

5. We grant the petitioner time upto 31-10-2025 to prefer the statutory appeal as provided in law.

6. With the aforesaid, the Special Leave Petition stands disposed of.

7. Pending applications, if any, also stand disposed of.

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9. Accordingly, the impugned order is set aside. The appeal is restored to its original number. The appeal shall be heard on merits. A personal hearing shall be granted to the Petitioner on the following email address and mobile number:

- ***Email Address:- narulalawfirm@gmail.com***
- ***Mob. No. 8076434637***

10. The above is subject to costs of Rs. 10,000/- to be deposited with the Delhi High Court Clerks Association. The bank details of the Delhi High Court Clerks Association are as under:

- ***Name: Delhi High Court Bar Clerk Association***
- ***Bank: UCO Bank, Delhi High Court.***

- ***A/c No.: 15530100006282***
- ***IFSC Code: UCBA0001553***

11. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 5, 2025/neha/ck