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

\+ **W.P.(C) 19772/2025**

SIGHT AND SOUND INDIA PRIVATE LIMITED.....Petitioner
Through: Mr. Chandra Datt Joshi, Adv.

versus

THE COMMISSIONER OF SGST & ANR. .....Respondents
Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 24.12.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 82595/2025 & CM APPL. 82596/2025 (for exemption)</u>

2. Allowed, subject to all just exceptions. The applications are disposed of.

<u>W.P.(C) 19772/2025</u>

3. The present petition has been filed by the Petitioner- Sight And Sound India Private Limited under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned order dated 27th February, 2025 passed by the Sales Tax Officer Class II/Avato Ward 88, Zone 8, Delhi *(hereinafter 'impugned order')* for the tax period April 2020 to March 2021.

4. *Vide* the impugned order, the following demand has been confirmed against the Petitioner:

Demand Details :-

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	SGST	NA	9,69,728.00	7,27,358.00	97,673.00	0.00	0.00	17,94,759.00
2	0	0.00	APR 2020	MAR 2021	CGST	NA	9,69,728.00	7,27,358.00	97,673.00	0.00	0.00	17,94,759.00
3	0	0.00	APR 2020	MAR 2021	IGST	Other Territory	4,40,522.00	3,78,036.00	51,252.00	0.00	0.00	8,69,810.00
Total							23,79,978.00	18,32,752.00	2,46,598.00	0.00	0.00	44,59,328.00

5. The impugned order was passed pursuant to Show Cause Notice dated 20th November, 2024 *(hereinafter, 'SCN')* by which the date of personal hearing was fixed on 20th December, 2024.

6. Pursuant thereto, the Petitioner had filed a reply to the SCN on 09th January, 2025. However, the personal hearing was not attended by the Petitioner and thereafter, the impugned order has been passed confirming the demand against the Petitioner.

7. Under these circumstances, the Petitioner is permitted to file an appeal under Section 107 of the Central Goods and Services Tax Act, 2017, along with the requisite pre-deposit, before the Appellate Authority on before 31st January, 2026, challenging the impugned order.

8. If the appeal is filed by 31stJanuary 2026, along with the requisite pre-deposit, it shall not be dismissed on the ground of limitation but shall be adjudicated on merits.

9. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 24, 2025/*pd/sm*