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

\# **CNR No. DLHC010484232026**

\+ W.P.(C) 14852/2026 & CM APPL. 69585/2026

M/S M. M ELECTRICAL SOLUTIONS .....Petitioner

Through: Mr. Harsh Mahan Jauhari, Mr. Brijesh Jauhari and Mr. Aayushman Jauhari, Advs.

versus

COMMISSIONER, STATE TAX, DELHI & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.
Mr. Akash Verma, Sr. Standing Counsel, CBIC with Ms. Aanchal Uppal, Adv. for R-3

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 09.10.2026

1. By way of present petition, the Petitioner prays for quashing of *ex parte* Order dated 31.01.2025 passed under Section 73 of Central Goods and Services Tax Act, 2017 (CGST Act) in respect to financial year 2020-21.

2. The Petitioner submits that he applied for cancellation of his GST registration, whereupon his GST Registration was suspended on the same date and certain additional information was sought. Subsequently, a Show Cause Notice (SCN) dated 25.11.2024 was uploaded on the common portal, without making any attempt to serve the Petitioner through any other permissible mode.

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3. The only allegation against the Petitioner is that he failed to file GST Return for the year 2020-21.

4. Similar reminders were uploaded on a common portal, without making any attempt to serve the Petitioner through any other mode.

5. Learned counsel representing the Petitioner relied upon the judgment passed by Division Bench of Punjab & Haryana High Court in "***Luxmi Traders Vs. Union Territory of Chandigarh***, CWP-27139-2025 (O&M) and other connected cases, decided on 21.07.2026, wherein paragraph 60 reads as under :-

> *"60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-*
> *(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*
> *(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of four weeks from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*
> *(iii) In cases where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of **four weeks** from today.*
> *(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.*
> *(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within **four weeks** from today, whereafter, the department shall proceed further after affording due opportunity of hearing.*"

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6. Learned counsel representing the Respondent made a sincere attempt to distinguish the judgment of the Division Bench, but is unable to do so.

7. In view thereof, the Writ Petition, along with pending application, stands disposed of, while setting aside the order dated 31.01.2025, with liberty to the Adjudicating Authority to pass fresh order.

8. The Petitioner through his counsel is directed to appear before the Adjudicating Authority on 14.10.2026 at 11:00 AM.

9. The Petitioner shall not be entitled to any further notice.

10. If there is any change in the time or venue of the hearing, the Petitioner will be intimated at Mobile No. 9311996242.

11. The Adjudicating Authority is directed to permit the Petitioner to file a reply and decide the matter within a period of next two months.

ANIL KSHETARPAL, J

BHARAT PARASHAR, J

OCTOBER 9, 2026/DH/MN

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