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

\+ W.P.(C) 71/2026 & CM APPL. 326/2026, CM APPL. 327/2026

M/S RAMAELECTRICAL CO THROUGH ITS PROPRIETOR MR. VEER SINGH .....Petitioner

Through: Mr. A.K. Babbar, Mr. Ashish Aggarwal, Mr. Bharat Tirpathi, Mr. Atul Babbar, Advocates

versus

UNION OF INDIA THROUGH ITS SECRETARY & ORS. .....Respondents

Through: Ms. Rubina Arora, SPC for R-1
Ms. Vaishali Gupta, Panel Counsel (GNCTD) with Ms. Ishita Gupta, Advocate

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **06.01.2026**

1. Based on the Annual Returns in GSTR-09 for the financial year 2017-18, the respondent issued a Show Cause Notice dated 26th September 2023 alleging non-declaration of Credit Tax Liability. The Show Cause Notice contains the summary of undeclared Tax.

2. Post the aforesaid Show Cause Notice, the respondent has passed a consequential order dated 27th December, 2023, whereby the petitioner was saddled with the total Tax Dues liability to the tune of Rs.2,55,242/-.

3. It is the contention of the counsel for the petitioner that the Show Cause Notice was uploaded on the portal and there is no specific intimation

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of hearing about the same. According to him, the issue as regards the Show Cause Notice to be specifically served and the hearing to be granted is already covered by the Hon'ble Division Bench judgment of this Court in the matter of ***Shri Krishna Sales v. Commissioner of Delhi Goods & Service Tax & Ors.*** *[Writ Petition (Civil) No.5524 of 2025 dated 29th April, 2025]* which was based on the orders in the cases of ***DJST Traders Private Limited v. Union of India & Ors.*** [*Writ Petition (Civil) No.16499/2023 dated 22nd April, 2025],* ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors****. [S.L.P No. 4240/2025] and* ***Neelgiri Machinery Through Its Proprietor Mr. Anil Kumar v. Commissioner Delhi Goods And Service Tax and Ors.*** *[Writ Petition (Civil) 13727/2024 dated 25th December, 2023].*

4. The aforesaid factual position though is resisted by counsel for the respondent as according to them once the Show Cause Notice is uploaded on the portal, there has been an inference of sufficient service. It is urged that the Court may pass an appropriate order in the factual matrix of the case in hand.

5. Having appreciated the rival claims, it could be inferred from the records that neither the Show Cause Notice was physically served on the petitioner so as to enable him to submit his response to the same, nor the effective notice for personal opportunity of hearing was physically served.

6. That being so, learned counsel for the petitioner, in our opinion, is justified in claiming that the issue is squarely covered by the judgment in the matter of ***Shri Krishna Sales*** *(supra).*

7. In that view of the matter, we deem it appropriate to partly allow the present petition as the orders impugned are in violations of principles of

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natural justice.

8. As such, the writ petition stands allowed in terms of prayer clause 16(ii).

9. We permit the petitioner to submit their reply to the Show Cause Notice within a period of four weeks from today. It is clarified that no independent notice shall be served to the petitioner on the said issue.

10. Once the petitioner submits their reply to the Show Cause Notice dated 26th September 2023, we deem it appropriate to direct the respondent to grant personal opportunity of hearing to the petitioner within a period of two weeks thereafter and pass a reasoned order, which be communicated to the petitioner.

11. With the above directions, the petition stands partly allowed.

12. Pending applications, if any, also stands disposed of accordingly.

13. Needless to clarify that this Court has not gone into and appreciated the merits of the matter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 6, 2026/*ay/st*

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