



2026:DHC:1377-DB



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

Date of decision: 16th February, 2026

+ **W.P.(C) 2200/2026 & CM APPL. 10696/2026, CM APPL. 10697/2026**

+ **W.P.(C) 2203/2026 & CM APPL. 10704/2026**

JAROSNIV EXPORTS PVT. LTD.

THROUGH DIRECTOR
DEV ALEXANDER JOSHI
S/O DR. JAGDISH CHANDER JOSHI
R/O. 155, SUKHDEV VIHAR NEAR
ESCORTS HEART CENTRE,
JAMIA NAGAR, SOUTH DELHI,
DELHI- 110025

.....**PETITIONER**

Through: Mr. Muhammad Ali Khan,
Mr. Omar Hoda, Ms. Eesha
Bakshi, Ms. Ayesha Khan,
Advocates

versus

SALES TAX OFFICER CLASS II AVATO, WARD 50,
ZONE 3, DELHI, STATE UT/DELHI

ADDRESS : DEPARTMENT OF TRADE
& TAXES, VYAPAR BHAWAN, IP ESTATE,
NEW DELHI-110002

.....**RESPONDENT NO. 1**

CENTRAL BOARD OF INDIRECT TAXES
& CUSTOMS,

THROUGH ITS SECRETARY,
MINISTRY OF FINANCE,
ADDRESS: NORTH BLOCK,



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NEW DELHI – 110001

.....**RESPONDENT NO. 2**

GOVERNMENT OF NATIONAL CAPITAL
OF DELHI,
THROUGH ITS SECRETARY, FINANCE
ADDRESS: VYAPAR BHAWAN, I.P. ESTATE,
NEW DELHI – 110002

.....**RESPONDENT NO. 3**

Through: Mr. Sumit K. Batra,
Ms. Priyanka Jindal, Advocates
for R/GNCTD

CORAM:**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE****HON'BLE MR. JUSTICE AJAY DIGPAUL****JUDGMENT (ORAL)****AJAY DIGPAUL, J.**

1. The present petitions have been filed by the same petitioner, Jarosniv Exports Pvt. Ltd., under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the order dated 1st December, 2023 passed in respect of F.Y. 2017-18 in *W.P.(C) 2200/2026* and challenging the order dated 29th August, 2024 passed in respect of F.Y. 2019-20 in *W.P.(C) 2203/2026*, by the office of Sales Tax Officer Class II/ AVATO, Delhi.

2. The submission of the petitioner, on facts, is that the SCN dated 23rd September, 2023 in *W.P.(C) 2200/2026*, from which the impugned order arises, was uploaded on the 'Additional Notices Tab'. Similarly, the SCN dated 28th May, 2024 in *W.P.(C) 2203/2026*, from which the impugned order arises, was also uploaded on the 'Additional Notices Tab'.



3. It is the petitioner's case that, in both matters, the aforesaid mode of uploading did not result in the SCNs being effectively brought to its notice, and consequently, no replies were filed. It is further submitted that the impugned orders came to be passed *ex parte*, without the petitioner being afforded an effective opportunity to challenge the proceedings on merits.

4. The Court has heard the parties. In fact, this Court in *Neelgiri Machinery through its Proprietor Mr. Anil Kumar Vs. Commissioner Delhi Goods And Service Tax And Others*¹, under similar circumstances where the SCN was uploaded on the 'Additional Notices Tab' had remanded the matter in the following terms:

"6. Be that as it may, intention is to ensure that the Petitioner is given an opportunity to file its reply and is heard on merits and that orders are not passed in default. Since there is no clarity on behalf of the Department, this Court follows the order dated 9th September, 2024 in Satish Chand Mittal (Trade Name National Rubber Products) vs. Sales Tax Officer SGST, Ward 25-Zone 1 as also order dated 23rd December, 2024 in Anant Wire Industries vs. Sales Tax Officers Class II/Avato, Ward 83 & Anr (W.P.(C) 17867/2024; DHC) where the Court under similar circumstances has remanded back the matter to ensure the Noticee/Petitioners get a fair opportunity to be heard. The order of the Court in Sathish Chand Mittal (Supra) reads as under:

"4. It is the petitioner's case that he had not received the impugned SCN and, therefore, he had no opportunity to respond to the same. For the same reason, the petitioner claims that he had not appear for a personal hearing before the Adjudicating Authority, which was scheduled on 17.10.2023 and later rescheduled to 30.11.2023 as per the

¹ W.P.(C) 13727/2024



Reminder.

5. *The petitioner also states that the impugned SCN, the Reminder and the impugned order are unsigned.*

6. *Mr. Singhvi, the learned counsel appearing for the respondent, on advance notice, fairly states that the principal issue involved in the present case is squarely covered by the decisions of this Court in M/s ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.: Neutral Citation No. 2024:DHC:4108-DB as well as in Kamla Vohra v. Sales Tax Officer Class II/ Avato Ward 52 : Neutral Citation No.2024:DHC:5108- DB.*

7. He states that possibly, the petitioner did not had the access of the Notices as they were projected on the GST Portal under the tab 'Additional Notices & Orders'. He submits that the said issue has now been addressed and the 'Additional Notices & Orders' tab is placed under the general menu and adjacent to the tab 'Notices & Orders'.

8. In view of the above, the present petition is allowed and the impugned order is set aside.

9. *The respondent is granted another opportunity to reply to the impugned SCN within a period of two weeks from date. The Adjudicating Authority shall consider the same and pass such order, as it deems fit, after affording the petitioner an opportunity to be heard. 10. The present petition is disposed of in the aforesaid terms. 11. All pending applications are also disposed of."*

7. *The impugned demand orders dated 23rd April, 2024 and 5th December, 2023 are accordingly set aside. In response to show cause notices dated 04th December, 2023 and 23th September, 2023, the Petitioner shall file its replies within thirty days. The hearing notices shall now not be merely uploaded on the portal but shall also be e-mailed to the Petitioner and upon the hearing notice being received, the Petitioner would appear before the Department and make its submissions. The show cause notices shall be adjudicated in accordance with law.*

8. *The petitions are disposed of in the above terms. The pending application(s), if any, also stand disposed of."*

5. This Court notes that, post 16th January 2024, changes have



been made on the GST portal, and the '*Additional Notices Tab*' has been made visible/accessible. However, the facts in the two petitions requires to be appreciated distinctly, given the dates of the respective SCNs:

- a. In *W.P.(C) 2200/2026*, the SCN is dated 23rd September, 2023, i.e., prior to 16th January 2024. In such circumstances, and having regard to the consistent approach adopted by this Court in matters where notices were uploaded only under the '*Additional Notices Tab*' and were not effectively served, the petitioner's grievance of lack of effective notice cannot be brushed aside at the threshold. The consequence pleaded is that the petitioner did not file any reply and the proceedings culminated in the impugned order dated 1st December, 2023.
- b. In *W.P.(C) 2203/2026*, the SCN is dated 28th May, 2024, i.e., after 16th January 2024. Even so, the petitioner's specific case is that the SCN continued to be uploaded under the '*Additional Notices Tab*' and was not effectively brought to its knowledge, resulting in non-filing of reply and eventual passing of the impugned order dated 29th August, 2024. In the facts of the present case, and without entering into any adjudication on merits, this Court is of the view that the ends of justice would be met if the petitioner is afforded a meaningful opportunity to submit its reply and be heard, particularly when both petitions are by the same petitioner, the grievance pertains to the manner of portal-based intimation/service and the impugned orders, as a matter of record, have followed upon non-filing of replies.



- c. Accordingly, in the interest of justice, and to ensure that adjudication proceeds on merits, the matters deserve to be remanded to the concerned Adjudicating Authority, with appropriate safeguards for effective communication of hearing.
6. Accordingly, the impugned orders are set aside. The petitioner is granted 4 weeks' time to file the replies to the SCNs. Upon filing of the replies, the Adjudicating Authority shall issue notices for personal hearing to the petitioner. The personal hearing notices shall be communicated to the petitioner on the registered mobile number and e-mail address.
7. The replies filed by the petitioner to the SCNs along with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and fresh orders with respect to both the SCNs shall be passed accordingly.
8. However, it is made clear that the issue in respect of the validity of the impugned notifications, which is the prayer clause (c) is left open. Any orders passed by the Adjudicating Authority shall be subject to the outcome of the decision of the Supreme Court in *S.L.P No. 4240/2025 titled M/s HCC-SEW-MEIL-AAG JV Vs. Assistant Commissioner of State Tax & Ors.* and of this Court in *W.P.(C) 9214/2024 titled Engineers India Limited Vs. Union of India & Ors.*
9. All rights and remedies of the parties are left open. Access to the GST Portal, shall be provided within one week to the petitioner to enable uploading of the replies as also access to the notices and related documents.
10. The present writ petitions are disposed of in above terms. All



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the pending applications, if any, are also disposed of.

**AJAY DIGPAUL
(JUDGE)**

**NITIN WASUDEO SAMBRE
(JUDGE)**

FEBRUARY 16, 2026
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