



2025:DHC:4794-DB



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

Date of decision: 27th May, 2025

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W.P.(C) 4096/2025

M/S RAJ INTERNATIONALPetitioner
Through: Appearance not given.

versus

ADDITIONAL COMMISSIONER CGST DELHI WEST & ORS.

.....Respondents

Through: Mr. Akshay Amritanshu, Senior Standing Counsel CBIC with Ms. Drishti Saraf, Ms. Pragya Upadhyay and Ms. Drishti Rawal, Advocates. Ms. Arti Bansal, SPC for UOI with Ms. Shruti Goel, Advocate for R-3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. On 2nd April, 2025, after hearing the parties, the Court had directed *inter alia* the Respondent Department to place on record the manner in which personal hearing notice had been communicated to the Petitioner. In addition, the Court had observed that matters limited to procedural issues such as non-communication of personal hearing notices etc., could be disposed of at the very first date subject to instructions being provided to the Id. Counsels for the Department. Accordingly, the Court had observed as under:

“5. Let the Petitioner place on record the screen shot of the Goods and Services Tax (‘GST’) portal showing that the



written submissions were, in fact, uploaded. The Respondent Department shall also place on record the proof of GST portal to show the manner in which the personal hearing notice has been communicated to the Petitioner.

6. The Court has observed that there are a large number of GST related matters, which are being filed before this Court on a daily basis. The issues, which are raised by the Petitioners, are both procedural and substantive.

7. The procedural issues include issues such as noncommunication of replies, non-communication of the personal hearing notices, non-receipt of emails and other notices from the Department, etc. In addition, some of the issues, which are raised include applications for refund being not processed.

8. In the opinion of this Court, such cases can be disposed of on the first date itself subject to the concerned Department giving instructions to its Counsels.

9. Thus, it is impressed upon the Principal Chief Commissioner of CGST & Central Excise, Delhi Zone (Email- ccu-cexdel@nic.in, Ph No.011- 23370852) to consider deputing at least two officials from the litigation section, who can coordinate with the various Commissionerates of the GST department and give instructions to the Department's counsels, in an expedited manner.”

3. On 21st April, 2024, in respect of the SoP, the Court had observed as under:

“5. Insofar as the directions qua deputation of officers to the Court is concerned, Mr. Akshay Amritanshu, Id. Counsel has handed over the Standard Operating Procedure for streamlining advance service of writ petitions filed in the High Court (hereinafter “SOP”). The same are taken on



record and shall be considered on the next date of hearing.

6. Accordingly, let the concerned officer from the Respondent Department be present in the Court on the next date of hearing.”

4. Thereafter, on the last date of hearing, *i.e.*, 25th April, 2024, the Court had considered the matter and decided the matter on merits. However, in respect of the SoP, the Court had observed as under:

“12. Insofar as the Standard Operating Procedures (hereinafter, ‘SOP’) for attending to litigation matters in the Court is concerned, Mr. Akshay Amritanshu, Id. Senior Standing Counsel appearing for the Department submits that two SOPs have already been prepared. However there is further streamlining which is being worked upon.

13. Let the final SOP be placed on record by the next date of hearing.”

5. Mr. Akshay Amritanshu, Id. Senior Standing Counsel, CBIC, has handed over today two documents:

- (i) Communication dated 23rd May, 2025 from the office of the Principal Chief Commissioner to the Registrar (Listing & Filing);
- (ii) Instructions/SoP - Legal dated 26th May, 2025.

6. The Court has perused the said documents and the same are taken on record.

7. Insofar as the communication to the Registrar (Listing & Filing) is concerned, certain suggestions have been made by the office of the Principal Chief Commissioner, Delhi Zone. The dedicated emails of the various Commissionerates, Central Goods and Services Tax, Delhi Zone have also



been provided. In addition, a Central dedicated email in respect of office of Principal Chief Commissioner, CGST, Delhi Zone being pcco.legaldelhicgst@gov.in has also been created, so that a copy of every fresh writ petition is served on the said email as well, so that the Id. Standing and Panel Counsels can appear on advance service with instructions. The details of the dedicated email ids of the respective office/commissionerates are as under:

S. No.	Office/Commissionerate	Email Address
1.	Dedicated email id in respect of office of Principal Chief Commissioner, CGSTxCX, Delhi Zone	Pcco.legaldelhicgst@gov.in
Official e-mail Ids of respective CGST Commissionerate (Zone Wise)		
1.	Legal Section of CGST Delhi South Commissionerate.	Legal.cgstdelhisouth@gov.in
2.	Legal Section of CGST Delhi East Commissionerate.	Legal.cgstdelhieast@gov.in
3.	Legal Section of CGST Delhi North Commissionerate.	Delhinorth-legal@gov.in
4.	Legal Section of CGST Delhi West	cgstdelhiwestlegal@gmail.com

8. In addition, it is requested by the Principal Commissioner, that all persons filing writ petitions should specifically mention the concerned Commissionerate, so that the matter can be marked to the proper officer. The name and address of the respective office/commissionerates are as under:



S.No.	Office/Commissionerate	Name of the Commissionerate with address
1.	CGST North Commissionerate	Principal Commissioner of CGST Delhi North, C.R. Building, New Delhi
2.	CGST South Commissionerate	Principal Commissioner of CGST Delhi South, EIL Building, Bhikaji Cama Place, New Delhi.
3.	CGST East Commissionerate	Commissioner of CGST Delhi East, C.R. Building, New Delhi
4.	CGST West Commissionerate	Commissioner of CGST Delhi West, GST Bhawan, Nangal Raya Complex, Janakpuri, New Delhi.

9. The Registry to try and implement this communication dated 23rd May, 2025, so as to assist the CGST Department in efficient processing and marking of fresh matters to the concerned counsels.

10. The second document that has been handed over is in the form of an SoP instructions legal, wherein the manner in which Id. Standing Counsels, Id. Jr. Standing Counsels and Id. Panel Advocates are to accept advance service and how the instructions had to be given have been spelt out. It is recorded specifically that two officers shall be deputed by the CGS in the Delhi High Court from CGST and CX, Delhi Zone, to give immediate instructions, if required. The instructions to all Commissionerates are also incorporated in this document.

11. The Registry (listing and filing) shall publish the email addresses of all the Commissionerates and the dedicated email address in the cause list, along with the direction, in the form of a circular, that names of the specific Commissionerates need to be mentioned in the fresh writ petitions filed, so that all Counsels and litigants are given notice of these email addresses and



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other requisite information.

12. In view of the above, no further orders are called for in this matter.

13. The petition is disposed of. Pending applications, if any, also stand disposed of.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

MAY 27, 2025/nd/msh