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

Date of decision: 16th May, 2025

+ **W.P.(C) 6488/2025 & CM APPL. 29568/2025**
KHALEEQUE AHMED PROP M/S MARK AD GRAFIX

.....Petitioner

Through: Mr. Monis Khan & Mr. Wahaj Ahmad
Khan, Advs. (M-9818509340)

versus

SUPERINTENDENT CGST, RANGE -163, WARD- 94, ZONE 8,

.....Respondent

Through: Ms. Monica Benjamin, SSC with Ms.
Nancy Jain, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- Khaleeque Ahmed, proprietor of M/s Mark Ad Grafix under Article 226 of the Constitution of India, *inter alia*, assailing the order bearing reference no. ZD070524002517M dated 5th May, 2024 (hereinafter '*impugned order*') passed by the Respondent No. 1- Superintendent, CGST, Range-163, Ward-94, Zone 9, New Delhi.
3. There are two issues that are raised in the present petition:
 - i) Firstly, that the Show Cause Notice dated 29th November 2023 was not communicated to the Petitioner at all;
 - ii) Secondly, that the impugned order was issued on 5th May, 2024



beyond the date fixed in *Notification No.56/2023-Central Tax* dated 28th December, 2023.

4. Yesterday *i.e.*, 15th May, 2025, when the matter was listed, Ms. Benjamin, Id. Senior Standing Counsel for the Respondent had accepted notice and sought time to take instructions. Id. Senior Standing Counsel has obtained the comments from the Department. As per the Department, the Show Cause Notice was not uploaded on the portal. The pre-notice consultation was also dispatched on 16th October, 2023 and the Show Cause Notice was dispatched on 29th November, 2023. However, Id. Senior Standing Counsel concedes that the two documents were not uploaded on the portal.

5. Moreover, the ground that has been raised by the Petitioner is that the impugned order is beyond the limitation as it has been uploaded only on 5th May, 2024 whereas the last date in terms of *Notification No.56/2023-Central Tax* is 30th April, 2024.

6. A perusal of the hard copy of the impugned order which has been handed across by the Petitioner shows that the same was signed on 30th April, 2024 but the Form DRC-07 was uploaded on 5th May, 2024.

7. In a number of matters relating to the GST Department, there are certain procedural issues that the Court has noticed:

i) Firstly, that the communications and notices are not duly uploaded on the portal or sent by email. They are only sent by speed post.

ii) There is no consistency in the practice being followed by the GST Department.

8. Accordingly, it is deemed appropriate to direct that the GST Department ought to create a proper SOP for following a consistent practice



of:

- a) Uploading all notices, orders and communications on the portal; Secondly - by sending all such communications, notices and orders through email on the registered email address; Finally - the said correspondence could also be sent by speed post;
 - b) In respect of lack of signatures and DIN Numbers on SCNs and on the Orders-in-Original, the Department ought to ensure that the name of the Officer, the digital signature or the physical signature along with the date and the DIN Number ought to be made available on all the SCNs and orders that are passed.
 - c) One of the grievances usually raised is that there is no consistency between the date of the order and the date when it was uploaded/issued on the portal. Grievances are thus raised as to the date on which the order itself is passed. The GST Department should make an endeavour to ensure that on the date when the order is passed, it is uploaded on the very same day.
9. Let a short affidavit be filed by the Department both on the facts of this particular case and in respect of the SOP as directed above.
10. In the meantime, no coercive steps shall be taken.
11. At this stage, Ms. Benjamin submits that the GST Department has a published protocol and GST officials are bound to comply with the protocol as mandated. Let the said existing protocol, if any, be considered in the light of the above directions and if any changes need to be made or if one SOP needs to be prepared and issued comprehensively covering all the above issues, the same be done.



2025:DHC:4044-DB



12. List on 8th August, 2025.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

MAY 16, 2025

Rahul/ck