



2025:DHC:4254-DB



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 22nd May, 2025

+ **W.P.(C) 6978/2025 & CM APPL. 31505/2025**
CHIRAG GARGPetitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta
& Mr. Anunay Mishra, Adv. (Mob:
9810854786)

versus

COMMISSIONER STATE TAX, DELHI GSTRespondent
Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL. 31506/2025

2. Allowed, subject to all just exceptions. The application is disposed of.

W.P.(C) 6978/2025 & CM APPL. 31505/2025

3. The present petition has been filed by the Petitioner- Chirag Garg under Article 226 of the Constitution of India, *inter alia*, assailing the order bearing reference no. ZD70824096178U dated 28th August, 2024 (hereinafter, '*impugned order*') passed by Sales Tax Officer Class II/AVATO, Ward 49, Zone 3, Delhi. *Vide* the impugned order, a demand of Rs.19,79,840/- has been raised against the Petitioner.

4. The case of the Petitioner is that the Show Cause Notice (hereinafter, '*SCN*') was issued on 31st May, 2024 but since it was in the '*Additional Notices Tab*', it could not be replied to by the Petitioner.



5. Ld. Counsel for the Respondent submits that ‘*Additional Notices Tab*’ is visible on the portal from 16th January, 2024 onwards and therefore, this ground is not available.
6. Ld. Counsel for the Petitioner has made two submissions in response:-
- i. That the electronic credit ledger of the Petitioner has a surplus of almost Rs. 4.8 Crores. The Petitioner is quite vigilant but for some reason it appears that the SCN was missed by the Petitioner due to it being uploaded in the ‘*Additional Notices Tab*’.
 - ii. That the Petitioner is willing to deposit the entire tax amount subject to the matter being remanded to Adjudicating Authority with an opportunity to file a reply.
7. The Court has considered the matter. The argument that the notice was in ‘*Additional Notices Tab*’ would not be tenable in this case as the SCN is subsequent to 16th January, 2024 *i.e.* dated 31st May, 2024. The reply ought to have been filed by the Petitioner which has been missed out by the Petitioner leading to the impugned order.
8. However, taking into consideration the fact that the Petitioner is willing to deposit the tax amount of Rs.10,22,963/- and since the impugned order is an *ex-parte* order and the Petitioner has not had a chance to contest on merits, the matter is remanded to the Adjudicating Authority subject to the following conditions:-
- i. The sum of Rs. 10,22,963/- shall be deposited by the Petitioner with the Department by 10th July, 2025. If the Petitioner has Input Tax Credit (hereinafter, ‘*ITC*’), it is permitted to avail of the same for the said purpose.
 - ii. A reply shall also be filed by the Petitioner by 10th July, 2025.



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iii. Personal hearing notice shall be given to the Petitioner on the following email address and mobile no.:

Email: bbhushanadv@gmail.com

Mob: 9810854786

9. Subject to deposit of Rs.10,22,963/- in any permissible manner, the SCN dated 31st May, 2024 shall be adjudicated once again on merits. The impugned Order-in-Original is set aside.

10. Needless to state, nothing observed in this order shall have a bearing on merits.

11. Petition is disposed of in these terms. Pending application(s), if any, is also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

MAY 22, 2025

kk/ck