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* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision: 25th April, 2025*+ **W.P.(C) 4096/2025 & CM APPL. 19042/2025**

M/S RAJ INTERNATIONAL

.....Petitioner

Through: Mr. Harshit Goel and Mr. Mohit
Gupta, Advocates.

versus

ADDITIONAL COMMISSIONER CGST
DELHI WEST & ORS.

.....Respondents

Through: Mr. Akshay Amritanshu, Sr. Standing
Counsel, CBIC with Ms. Drishti Saraf
& Ms. Pragya Upadhyay, Advocates.
Ms. Arti Bansal SPC-UOI with Ms.
Shruti Goel, Advocate.**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 *inter alia* challenging the Orders-in-Original dated 14th January, 2025 and 3rd February, 2025 (*hereinafter, 'the impugned orders'*) issued by the Office of the Commissioner, Central Tax, Delhi.
3. The allegation of the Petitioner is that the written submissions filed by the Petitioner have not been considered by the Respondent No. 1 and no personal hearing notice has been issued either.
4. On the previous of hearing, i.e., 2nd April, 2025, the Petitioner was directed to place on record the screenshot of the Goods and Services Tax (*hereinafter, 'GST'*) portal to show that the written submissions were, in fact,



uploaded. The Respondent No.1 - Department (*hereinafter, the Department*) was also directed to show the manner in which the personal hearing notice had been communicated to the Petitioner.

5. The screen shot of the GST portal has been placed on record by the Petitioner which shows that the submissions of the Petitioner is clearly uploaded on the portal. Insofar as the Department is concerned, it is submitted by the Id. Senior Standing Counsel that the personal hearing notice was sent by email on the registered email address of the Petitioner. However, this fact is disputed by the Petitioner as he says that the said email was never received. The email dated 23rd January, 2025 is also placed on record.

6. Clearly, there appears to have been a miscommunication in this matter. The Petitioner's written submissions have not been perused by the Department and the Department's email has not been received by the Petitioner.

7. Further, this Court has considered the reply dated 18th August, 2024 filed by the Petitioner to the show cause notice dated 4th December, 2023 issued by the Department. The said reply is extremely detailed in nature and also seeks to explain the difference in the Input Tax Credit (*hereinafter, 'ITC'*) claimed by the Petitioner. The impugned orders, however, unfortunately record that no reply has been filed by the Petitioner. The relevant portions of the impugned orders are extracted herein below:

Order-in-Original dated 14th January, 2025:

“27. WRITTEN SUBMISSION OF THE NOTICEE
The Noticee did not submit any reply to the Show Cause
Notice No.23/2023-24 issued vide C. No. DL-CT
/CGST(W)/Pit/R- 102/Scrutiny/Raj Kumar/288/2022-23
dated 04.12.2023 by the Additional Commissioner,
CGST Delhi West Commissionerate.



29. DISCUSSIONS AND FINDINGS:

29.1 I have carefully gone through the facts of the entire case as brought out in the Show Cause Notice and the material available on records. As per records, no written reply to the Show Cause Notice was filed by the noticee. I also note that neither noticee nor their authorized representative appeared for personal hearing to produce any evidence on which they intend to rely upon in support of their defence.

29.2 I have further noticed that during investigation or scrutiny of the case, the Noticee was accorded opportunities to submit relevant details/ documents but they did not submit any record or reply in their defence. Similarly, during adjudication proceedings, noticee neither appeared for personal hearing nor produced any evidence on which they intend to rely upon in support of their defence. Therefore, I am left with no option other than to decide the Show Cause Notice on the basis of evidence available on record.”

Order-in-Original dated 3rd February, 2025

“16. WRITTEN SUBMISSION OF THE NOTICEES

Out of 14 noticees, 04 noticees made written submission but the rest of the noticee(s) did not submit any reply to the Show Cause Notice No. 170/2024-25 issued vide C. No. GEXCOM/AE/FU/2175/2023- AE-CGST-DELHI(W)/Group-3 dated 31.07.2024 issued by the Additional Commissioner, CGST Delhi West Commissionerate.

17. DETAILS OF PERSONAL HEARING:

The personal hearings were granted to the Noticees to appear on 14.11.2024, 03.12.2024 and 27.12.2024 through Speed Post Letters addressed to their registered address. It is noticed that the noticee(s) except M/s Oigitronics Infosolutions Private Limited have not appeared for personal hearing on the stipulated date and time. From the above, it is amply clear that sufficient opportunities, as mentioned above, of personal hearing



have been given to the noticee(s), which are enough to meet the cause of natural justice in this case. As neither the Noticee(s) nor did anyone appear to attend the personal hearing on their behalf. therefore, I am left with no option other than to adjudicate the Show Cause Notice, on the basis of evidences available on record. Sh. Himanshu Jain, authorized representative of M/s Digitronics Infosolutions Private Limited appeared on their behalf on 04. 12.2024 and reiterated their written submission.

18. DISCUSSIONS AND FINDINGS:

“18.6. I have further noticed that after issuance of Show Cause Notice, the Noticees were accorded opportunity to submit relevant details/ documents but the noticees except those mentioned at para no. 17, did not submit any record. Similarly, during adjudication proceedings, the noticees neither appeared for personal hearing except M/s Digitronics Infoservices Pvt. Ltd nor produced any evidence on which they intend to rely upon in support of their defence. Hence, I am of the considered view that in the present case, Principles of Natural Justice as well as Principles of Adjudication have been duly followed and ample opportunities have been provided to the Noticees to put forth their defence in personal hearing. Therefore, I am left with no option but to adjudicate the present case ex-parte on the basis of evidence available on record. The role of the Noticees is quintessentially to be understood and considered as per the evidences available on record, if any, in the entire gambit of the case.”

8. Clearly, the reply of the Petitioner has not been considered by the Department, leading to the passing of the impugned orders.
9. The Petitioner having had no the opportunity to file its reply to the Department and no personal hearing having been effectively afforded to the Petitioner, this Court is of the opinion that the matter deserves to be remanded to the Department for fresh consideration, only insofar as the Petitioner is



concerned.

10. The personal hearing notice shall be uploaded on the GST Portal and shall also be communicated to the Petitioner on the following email address and mobile number:

email id: rajint18@gmail.com

mobile number: +919811209999

11. The Department shall make an endeavour to ensure that in terms of Section 169 of the Central Goods and Services Act, 2017, assesseees are served through the common GST portal as also through their personal email and mobile number. In addition, the notice may also be sent through speed post so that situations as have arisen in this case, can be avoided in the future.

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.

14. The present petition is disposed of in said terms. Pending applications, if any, are also disposed of.

15. List for reporting compliance in respect of the SOP, on 27th May, 2025.

**PRATHIBA M. SINGH
JUDGE**

**RAJNEESH KUMAR GUPTA
JUDGE**

APRIL 25, 2025/SV/ss