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

Date of decision: 25th July, 2025

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W.P.(C) 659/2025

SHRI RAM SHARMA PROPRIETOR SHRI RAM AND

COMPANY

.....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand
Roy, Mr. Mayank Kouts & Ms. Ridhi
Mahna, Advs.

versus

**COMMISSIONER OF DELHI GOODS AND SERVICE TAX &
ANR.**

.....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner challenging the impugned order dated 24th December, 2023 (hereinafter, '*the impugned order*').
3. In the present case, the submission of the Petitioner is that the Show Cause Notice dated 28th September, 2023, from which the impugned order arises, was uploaded on the '*Additional Notices Tab*' on the GST portal. The reminder notice dated 3rd December, 2023 was also uploaded on the Additional Notices Tab.
4. Therefore, it is stated that the said notices were not brought to the



knowledge of the Petitioner due to which no reply was filed. Hence, the impugned order was passed without providing the Petitioner with an opportunity to challenge the case on merits.

5. The Court has heard the parties. In fact, this Court in ***W.P.(C) 13727/2024*** titled '***Neelgiri Machinery through its Proprietor Mr. Anil Kumar V. Commissioner Delhi Goods And Service Tax And Others***', under similar circumstances where the Show Cause Notice 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 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.”



6. The screenshots of the Additional Notices Tab on the GST portal have also been placed on record. The relevant screenshot is extracted hereunder:

Goods and Services Tax

Government of India, States and Union Territories

SHRIRAM SHARMA
07AMQPS9524F1ZH

Dashboard > Services > User Services > Additional Notices and Orders

Notices and Orders

Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
DETERMINATION OF TAX	Order for Determination of Tax	ZD071223139972B	24/12/2023	View
DETERMINATION OF TAX	Intimation of issue of reminder in Form GST DRC-01	ZD0712230110932	03/12/2023	View
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZD070923075296Z	28/09/2023	View

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Note:

1. Following Notices/Orders issued by tax authorities are available under "Notices and Orders":

- Notice/Orders/Intimations pertaining to registration including new registration, amendment, cancellation, revocation and other communications.
- Notices issued by System to return defaulters in Form GSTR-3A.
- Notices pertaining to Return module comprising GST DRC-01B and GST DRC-01C.
- Summary of assessment orders issued in Form GST DRC-07 where notices and other proceedings were held offline.

2. Following Notices/Orders issued by tax authorities are available under "Additional Notices and Orders":

<https://services.gst.gov.in/ilserv/auth/viewadnlntoord>

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7. There is no doubt that after 16th January 2024, changes have been made to the GST portal and the 'Additional Notices Tab' has been made visible.



However, in the present case, the Show Cause Notice was issued on 28th September, 2023 and the same was not brought to the notice of the Petitioner. Further, the reminder notice was also uploaded on the Additional Notices Tab on 3rd December, 2023. Under such circumstances, considering the fact that the Petitioner did not get a proper opportunity to be heard and no reply to the Show Cause Notice has been filed by the Petitioner, the matter deserves to be remanded back to the concerned Adjudicating Authority.

8. Accordingly, the impugned order dated 24th December 2023 is set aside. The Petitioner is granted time till 31st August, 2025, to file the reply to the Show Cause Notice. Upon filing of the reply, the Adjudicating Authority shall issue a notice for personal hearing to the Petitioner. The personal hearing notice shall be communicated to the Petitioner on the following mobile no. and e-mail address:

Email Id: Rajeshmahna@yahoo.co.in

Mobile No: 7373900606

9. The reply filed by the Petitioner to the Show Cause Notice along with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and a fresh order with respect to the Show Cause Notice shall be passed accordingly.

10. Access to the GST portal shall be provided to the Petitioner within one week to enable uploading of the reply as also access to the notices and related documents.

11. All rights and remedies of the parties are left open.



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12. The present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

JULY 25, 2025
Rahul/msh