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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 28th July, 2025
+ **W.P.(C) 10995/2025 & CM APPL. 45304/2025 CM APPL.
45305/2025**

TRIVENI SALES CORPORATION THROUGH PROPRIETOR
NEENA KAPOORPetitioner

Through: Mr. S Jaikumar, Mr. Kartik Jindal,
Ms. Palak Gupta, Ms. Supriya Udey,
Advts.

versus

GOVERNMENT OF NCT OF DELHI AND ANR.....Respondents
Through: Appearance not given.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL.45305/2025 (for exemption)

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

W.P.(C) 10995/2025 & CM APPL.45304/2025 (for interim relief)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the order dated 30th March, 2024 (hereinafter, '*impugned order*') passed by the Office of Sales Tax Officer Class II/AVATO as also the Show Cause Notice dated 13th December, 2023 (hereinafter, '*SCN*') issued by the Department of Trades and Taxes, Government of NCT of Delhi for the Financial Year 2018-19.

4. *Vide* the impugned order, a demand to the tune of Rs.11,12,023/- has been raised against the Petitioner. The case of the Petitioner is that she had filed a reply dated 29th March, 2024 to the SCN, but the same was not



considered.

5. Ld. Counsel for the Respondents submits that the reply was filed one day before the impugned order was passed. Moreover, the time for filing the reply had also lapsed.

6. Ld. Counsel for the Petitioner submits that the SCN dated 13th December 2023 and was uploaded on the 'Additional Notices Tab', prior to the change in the portal. Moreover, a reminder notice dated 23rd February, 2024 was also issued to the Petitioner but the same was also uploaded on the 'Additional Notices Tab'.

7. 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 SCN 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.”

8. 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 SCN was issued on 13th December 2023 and the same was not brought to the notice of the Petitioner. In similar matters where *Notification No.56/2023-Central Tax* dated 28th December, 2023, *Notification No. 56/2023-State Tax* dated 11th July, 2024, *Notification No.09/2023-Central Tax* dated 31st March, 2023 as also *Notification No. 09/2023-State Tax* dated 22nd June, 2023 were additionally challenged, the Court remanded back such cases. Under such circumstances, considering the fact that the Petitioner did not get a proper opportunity to be heard and no effective reply to the SCN has been filed by the Petitioner, the matter deserves to be remanded back to the concerned Adjudicating Authority.

9. Accordingly, the impugned order is set aside. The Petitioner is granted time till 31st August, 2025, to re-file the reply to SCN. 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: catarung0912@gmail.com

Phone: 9811568587



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

11. However, it is made clear that any order passed by the Adjudicating Authority shall be subject to the outcome of the decision of the Supreme Court in *S.L.P No 4240/2025 titled M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.*

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

13. 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 28, 2025/dk/ck