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

Date of decision: 2nd April, 2025

+ **W.P.(C) 4096/2025 & CM APPLs. 19041/2025 & 19042/2025**

M/S RAJ INTERNATIONAL

.....Petitioner

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

versus

ADDITIONAL COMMISSIONER CGST
DELHI WEST & ORS.

.....Respondents

Through: Mr. Akshay Amritanshu, SSC with
Ms. Drishti Saraf and Ms. Pragya
Upadhyay, Advs.
Ms. Arti Bansal, SPC with Ms. Shruti
Goel, Adv. for R-3/UOI.

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.19041/2025 (for exemption)

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

W.P.(C) 4096/2025 & CM APPL. 19042/2025 (for stay)

3. The present petition has been filed by the Petitioner *inter alia* challenging the Orders-in-Original dated 14th January, 2025 and 3rd February, 2025 issued by the Office of the Commissioner, Central Tax, Delhi.

4. 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 also been issued.

5. Let the Petitioner place on record the screen shot of the Goods and Services Tax ('GST') portal showing that the written submissions were, in fact, uploaded. The Respondent Department shall also place on record the proof of GST portal to show the manner in which the personal hearing notice has been communicated to the Petitioner.

6. The Court has observed that there are a large number of GST related matters, which are being filed before this Court on a daily basis. The issues, which are raised by the Petitioners, are both procedural and substantive.

7. The procedural issues include issues such as non-communication of replies, non-communication of the personal hearing notices, non-receipt of emails and other notices from the Department, etc. In addition, some of the issues, which are raised include applications for refund being not processed.

8. In the opinion of this Court, such cases can be disposed of on the first date itself subject to the concerned Department giving instructions to its Counsels.

9. Thus, it is impressed upon the Principal Chief Commissioner of CGST & Central Excise, Delhi Zone (*Email- ccu-cexdel@nic.in, Ph No.011-23370852*) to consider deputing at least two officials from the litigation section, who can coordinate with the various Commissionerates of the GST department and give instructions to the Department's counsels, in an expedited manner.

10. Let a copy of this order be communicated to the Chief Commissioner, GST through legal section of GST department at email ID- ccucgstdel-legal@gov.in.



2025:DHC:2268-DB



11. List on 21st April, 2025.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

APRIL 2, 2025/dk//rks