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

Date of decision: 5<sup>th</sup> May, 2025

W.P.(C) 5846/2025, CM APPLs. 26721/2025 & 26722/2025 SANDEEP GARG ......Petitioner

Aggarwal and

Through: Mr. Rajeev Aggarwal and Mr. Shubham Goel, Advocates.

versus

SALES TAX OFFICER CLASS II AVATO WARD 66 ZONE 4 DELHI .....Respondent Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

### 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- Sandeep Garg, Proprietor, M/s Aares Spring Industries under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned order dated 16<sup>th</sup> April, 2024 passed by the Respondent on the ground that the same has been passed without hearing the Petitioner and even the Show Cause Notice dated 26th December 2023 has not been served to the Petitioner.

3. The Petitioner is a proprietorship firm having its principal place of business at B-32/1, Wazirpur Industrial Area, Delhi, New Delhi-110058 and registered *vide* GSTIN 07AAFPG5092B1Z2. The Petitioner is engaged in the business of Trading and manufacturing of plastic components, nut bolts etc.

4. The case of the Petitioner is that the Show Cause Notice was issued by





the Respondent in the 'additional notices and orders' tab instead of the 'notices and orders' tab and thus is not a proper mode of service.

5. This Court notices that the Show Cause Notice is dated 26th December 2023 and the change in the portal was on 16<sup>th</sup> January, 2024, however, Ms. Gupta points out that a reminder notice dated 9th February 2024 was given in this matter which is evident from Annexure P-4 which is a screenshot of the portal. The said screenshot is set out below:

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	Notices and Orders		Additional Nutices a	nd Orders	
Type of Notice/Order	1	Description	Ref ID	Date of Issuance	Action
DETERMINATION OF TAX. Order for Determination of Tax		ZD070424037744C	16/04/2024	Ver	
DETERMINATION OF TAX Intimetion of issue of reminder in Form GST DRC-01		2D0702240186643	09/02/2024	Vew	
DETERMINATION OF TAX Show Cause Notice and Summary thereof in Form GST DRC-01		ZD071223149640M	26/12/2023	Ver	
			10	25 50	100
Note:					
1. Following Nutices/Ord	ers issued by tax authorities an	e available under "Notices and Orders	*:		
	ntimations pertaining to registra y System to return defaulters in	tion including new registration, amen n Form GSTR-3A. 1 GST DRC-018 and GST DRC-01C.	dment, cancellation, revo	cation and other comm	unications.

6. A perusal of the above set out screenshot shows that the reminder notice was clearly visible on 09<sup>th</sup> February, 2024, even then no reply has been filed by the Petitioner.

7. Ld. Counsel for the Petitioner submits that the accountant of the Petitioner was not accessing the portal as it was not working at that time and, therefore, the reply could not be filed.

8. The total demand in this case is to the tune of Rs. 9,21,326/ and the tax





amount due is to the tune of Rs. 4,52,956/-.

9. Ld. Counsel for the Respondent also submits that automated e-mails and SMSs are also sent whenever anything is uploaded on the portal.

10. Since the Petitioner has not been diligent in checking the portal, no reply to the Show Cause Notice has been filed by the Petitioner. Thus the department cannot be blamed.

11. However, in the facts and circumstances of this case, the Petitioner is permitted to file an appeal against the impugned order before the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017 along with the pre-deposit on the tax amount in terms of the said provision.

12. If the said appeal is filed within the 30 days, it shall be adjudicated on the merits and not be dismissed on the ground of limitation.

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

# PRATHIBA M. SINGH JUDGE

### RAJNEESH KUMAR GUPTA JUDGE

MAY 5, 2025/MR/ck