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

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Date of Decision : 11.09.2024+ **W.P.(C) 10373/2024 & CM APPLN No.52754/2024**

SADHNA KOHLI

.....Petitioner

Through: Mr Preetam Singh, Advocate.

versus

SALES TAX OFFICER CLASS II, AVATO WARD 80 & ANR.

.....Respondents

Through: Mr Udit Malik, ASC and Mr Vishal Chanda, Advocate for R1 & 2.

Mr.Rajeev Aggarwal, ASC,
Mr.Shubham Goel, and Mr Mayank
Kamra, Advocates.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE SACHIN DATTA****VIBHU BAKHRU, J. (ORAL)**

1. The petitioner impugns an order dated 15.12.2023 (hereafter *the impugned order*) passed by the adjudicating authority under Section 73 of the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) for the tax period from July 2017 to March 2018.

2. The impugned order was passed pursuant to the Show Cause Notice dated 26.09.2023 (hereafter *the SCN*). The petitioner did not respond to the SCN. Consequently, the impugned order was passed confirming the demand as proposed in terms of the SCN.



3. In the aforesaid context, the petitioner also prays that the petitioner may be afforded one more opportunity to respond to the SCN and the matter be remanded to the adjudicating authority to decide afresh.

4. The petitioner claims that she did not receive the SCN and therefore, could not respond to the same. The petitioner also states that her access to the portal was limited as the GST registration was cancelled at the material time. In addition, the petitioner states that the SCN was not readily accessible on the GST portal because it was placed under a tab of 'Additional Notices and Orders' and the petitioner has no occasion to access the same.

5. Concededly, the aforesaid issue is covered by the decisions of this Court in *M/s ACE Cardiopathy Solutions Private Limited v. Union of India & Ors.: Neutral Citation No.2024:DHC:4108-DB* as well as *Kamla Vohra v. Sales Tax Officer Class II: Neutral Citation No.2024:DHC:5108-DB*.

6. At the material time, the show cause notices were placed under the tab 'Additional Notices and Orders' and were not readily accessible. This Court is informed that the said issue has since been remedied and the GST portal has been redesigned to place the notices as well as additional notices and orders under the menu item 'View Notices and Orders'. Thus, now a user can view both tabs 'Notices and Orders' and 'Additional Notices and Orders' on the same page. However, it is not disputed that at the material time of issuance of the SCN, the tab 'Additional Notices and Orders' was not placed in a position which would invite the taxpayer's attention to the



said tab.

7. In view of the above, the present petition is allowed. The impugned order is set aside.

8. The petitioner may file a reply to the SCN along with all relevant documents relied upon by her within a period of two weeks from date. The adjudicating authority shall consider the same and pass an appropriate order after affording the petitioner an opportunity to be heard.

9. The present petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 11, 2024

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Click here to check corrigendum, if any