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

% **Date of Decision:10.07.2024**

+ **W.P.(C) 9261/2024 & CM APPL. 37933/2024 (Stay)**

KAMLA VOHRA

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal and Mr.
Nikhin Alex, Advocates.

versus

SALES TAX OFFICER CLASS II/AVATO WARD 52...Respondent

Through: Mr. Avishkar Singhvi, ASC along
with Mr. Shubham Kumar, Mr. Vivek
Kumar Singh and Mr. Naved Ahmed,
Advocates for GNCTD.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

VIBHU BAKHRU, J. (ORAL)

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 08.04.2024 (hereafter *the impugned order*) passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) pursuant to the show cause notice dated 10.12.2023 (hereafter *the impugned SCN*).
2. The petitioner claims that the impugned SCN was not received and therefore she neither filed a reply nor appeared before the concerned authorities.
3. The impugned SCN was uploaded on the portal in the category of 'Additional Notices' which the petitioner claims was not easily accessible. It



is contended that the show cause notices were required to be placed under the heading of ‘Notices’ but the same was not done.

4. Learned counsel for the parties submit that the issue involved in the present petition is covered by earlier decisions of this Court, including in *ACE Cardiopathy Solutions (P.) Ltd. v. Union of India: [2024] 163 taxmann.com 17 (Delhi)*.

5. In the said decision, this Court had rejected the contention that uploading of the notices under the heading ‘Additional Notices’ would be sufficient service in terms of Section 169 of the CGST Act. The relevant extract of the said decision is set out below :-

“4. Learned counsel for respondent submits that in terms of Section 169 of the Central Goods and Services Tax Act, 2017, uploading of a notice on the portal is sufficient compliance with regard to intimation to the taxpayer.

5. We are unable to accept the contention of the learned counsel, reference may be had to the judgment of the High Court of Madras in W.P. No. 26457/2023, titled M/s East Coast Constructions and Industries Ltd. v. Assistant Commissioner (ST) dated 11-9-2023, wherein the High Court of Madras has noticed that communications are placed under the heading of “View Notices and Orders” and “View Additional Notices and Orders”. The Madras High Court had directed the respondents to address the issue arising out of posting of information under two separate headings. As per the petitioner, the Menu “View Additional Notices and Orders” were under the heading of “User Services” and not under the heading “View Notices and Orders”.

6. The GST Authorities had addressed the issue and had re-designed the portal to ensure that ‘View Notices’ tab and ‘View Additional Notices’ tab were placed under one heading. The impugned SCN was issued before the portal was re-designed.



7. In view of the above, the present petition is allowed and the impugned order is set aside.
8. The matter is remanded to the concerned authority to adjudicate the SCN afresh. The petitioner is at liberty to file a response to the impugned SCN within a period of two weeks from date.
9. The concerned authority shall adjudicate the impugned SCN after considering the petitioner's response and after affording the petitioner an opportunity to be heard.
10. The present petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 10, 2024

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