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

Date of decision: 15th April, 2026

+ **W.P.(C) 17505/2025**

M/S NHD MOTORS

HAVING ITS REGISTERED PLACE OF BUSINESS AT
KHASRA NO. 154/371, NEAR SHIVAM VATIKA, NEW DELHI,
NORTH WEST DELHI, DELHI – 110039, THROUGH ITS
AUTHORIZED SIGNATORY

.....PETITIONER

Through: Mr. Pranjal Shukla and Mr. Srikant,
Advs.

versus

1. **THE GOVERNMENT OF N.C.T. OF DELHI**
THROUGH ITS SECRETARY (FINANCE), GOVERNMENT OF
N.C.T. OF DELHI AT NEW DELHI

.....RESPONDENT NO.1

2. SALES TAX OFFICER CLASS II/AVATO,
JURISDICTION: WARD 63, ZONE 6, DELHI,
DELHI

.....RESPONDENT NO.2

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advs. for GNCTD.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

JUDGMENT (ORAL)

AJAY DIGPAUL, J.

1. The present petition has been filed by the petitioner, M/s NHD Motors under Article 226 of the Constitution of India, challenging the Show Cause



Notice dated 9th December, 2023 ('SCN') pertaining to the Financial Year 2018-19, as also the consequent order dated 5th April, 2024 passed by the office of Sales Tax Officer, Class II/AVATO, Ward 63, Zone 6, Delhi (*'the impugned order'*).

2. The petitioner is a partnership firm and is duly registered under the GST regime with GSTIN No. 07AAMFN6084D1Z3.

3. An SCN was issued on 9th December, 2023 in respect of Financial Years 2018-19 under Section 73 of the Delhi Goods and Services Tax Act, 2017. No reply was filed by the petitioner and the impugned order dated 5th April, 2024 has been passed raising a demand to the tune of ₹23,67,282/-.

4. Learned counsel for the petitioner submits, on facts that the SCN dated 9th December, 2023, from which the impugned order arises, was uploaded on the '*Additional Notices Tab*'. Therefore, the same was not brought to the knowledge of the petitioner, due to which no reply was filed. Hence, the impugned order was passed without providing the petitioner with an opportunity to challenge the case on merits. According to the petitioner, the GST Department has also mis-calculated the amount and that no excess Input Tax Credit has been availed/claimed by them.

5. The Court has heard the parties. In fact, this Court in *Neelgiri Machinery through its Proprietor Mr. Anil Kumar v. Commissioner Delhi Goods And Service Tax And Others, W.P.(C) 13727/2024*, 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 Sathish 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.”

6. There is no dispute that, after 16th January, 2024, certain changes were introduced on the GST portal and the 'Additional Notices Tab' was made visible. However, in the present case, the SCN had been issued prior to the said date. In such circumstances, and considering that the petitioner was not afforded a proper opportunity of hearing and had not filed any reply to the SCN, this Court is of the view that the matter deserves to be remanded to the



concerned Adjudicating Authority.

7. Learned counsel for the respondent has contended that, although the SCN was admittedly issued prior to 16th January, 2024, a reminder calling upon the petitioner to furnish a reply was issued on 27th February, 2024, that is, after the said date.

8. This Court is unable to agree with the aforesaid contention of the respondent. The reminder pertained to the SCN uploaded prior to 16th January, 2024 in the same '*Additional Notices Tab*' in which the SCN itself had been uploaded, a tab, in which the SCN was not visible to the petitioner. In such circumstances, where the SCN itself was never effectively served upon the petitioner, any subsequent communication styled as a reminder in respect thereof cannot, in law, be treated as a valid or effective reminder to the said SCN.

9. In view of the above, the impugned order is set aside. The petitioner is granted time till 8th May, 2026, to 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 duly communicated to the petitioner.

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 a fresh order with respect to the SCN shall be passed.

11. All rights and remedies of the parties are left open. Access to the GST Portal, shall be provided to the petitioner to enable uploading of the reply as also access to the notices and related documents.

12. The present writ petition is disposed of in above terms. All the



pending applications, if any, are also disposed of.

**AJAY DIGPAUL
(JUDGE)**

**NITIN WASUDEO SAMBRE
(JUDGE)**

APRIL 15, 2026/AS/yr