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

\+ W.P.(C) 3869/2025

M/S PLANET DEWSOFT PRIVATE LIMITED .....Petitioner
Through: Appearance not given.

versus

UNION OF INDIA AND ANR. .....Respondents
Through: Mr. Akshay Amritanshu, Senior Standing Counsel CBIC with Ms. Drishti Saraf & Ms. Pragya Upadhyay, Advocates.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% 28.03.2025

CM APPL. 17981/2025 (Ex.)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 3869/2025 & CM APPL. 17980/2025 (Interim Stay)

1. This is a petition challenging an order dated 25.01.2025, on the ground that the Petitioner has not been given a personal hearing before passing the impugned Order.

2. The learned Senior Counsel appearing for the assessee states that the first notice received for personal hearing was on 24.10.2024 when the hearing itself was to be held on 24.10.2024 and that notice for hearing was received only at 5:38 PM, which is after the hearing had already been conducted.

3. The matter was thereafter adjourned to 19.11.2024, on which date, an adjournment was sought and thereafter, the matter was

adjourned to 03.12.2024, when also an adjournment was sought which resulted in the impugned order because the adjournment sought by the Petitioner was not granted.

4. The learned Senior Counsel for the Petitioner draws the attention to sub-sections (4) & (5) of Section 75 of the Central Goods & Services Tax Act, 2017 ["**CGST Act**"] which are reproduced and reads as under:

> "(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.
>
> (5) The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:
>
> Provided that no such adjournment shall be granted for more than three times to a person during the proceedings."

A perusal of the said provision states that an assessee would be entitled to atleast three adjournments before the matter can be proceeded further in the absence of the assessee.

5. The learned Senior Counsel also draws our attention to the reply to the Frequently Asked Question ["**FAQ**"] No. 21 available on the Department's website which reads as follows:-

> "**21. How many times can a taxpayer apply for the extension of due date for reply to SCN or adjouring the personal hearing?**
> The taxpayer can apply up to three times for the extension of due date for replying to SCN or adjourning the personal hearing."

6. A perusal of the material on record indicates that the Petitioner has not been afforded a reasonable opportunity to present his case in accordance with law.

7. Issue notice.

8. Notice is accepted by the learned counsel for the Department, who seeks time to ascertain the factual position.

9. Reply be filed within two weeks from today. Response thereto, if any, be filed before the next date of hearing.

10. Till the next date of hearing, no coercive steps be taken against the Petitioner.

11. List on 21.05.2025.

SUBRAMONIUM PRASAD, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 28, 2025/*akc*