$~120

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

\# **CNR No. DLHC010304132025**

\+ W.P.(C) 6593/2025 and CM APPL. 29911/2025

ABSOLUTE ELECTROVISION PVT LT .....Petitioner

Through: Mr. Umesh Sarwal and Mr. Siddhanth Sarwal, Advs.

versus

ADDITIONAL COMMISSIONER, CGST DELHI EAST & ANR. .....Respondents

Through: Mr. Varun Mishra SPC with Ms. Shreeya Sud Advocate

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

O R D E R

% **11.08.2026**

1. By way of the present Petition, the Petitioner prays for following relief:

> *"a. Set aside/ quash order dated 28.01.2025 passed by Respondent No. 1 under Section 74 of the CGST Act, 2017 for FY 2017-18 to 2020-21 whereby multiple financial years have been clubbed into a single order and by unwarranted invocation of extended period of limitation for want of jurisdiction.*
>
> *b. Set aside/ quash the proceedings before the Respondent No. 1 as the Respondent No. 1, without following the due procedure of law and without providing a fair opportunity of personal hearing and without considering the reply filed by the Petitioner, has proceeded in an arbitrary manner;*
>
> *c. Set aside/ quash the show cause notice dated 27.09.2023 issued under Section 74 of the CGST Act, 2017 by unwarranted invocation of extended period of limitation and without fulfilling the essentials for invocation of Section 74 of the CGST Act, 2017;"*

2. In essence, the primary grievance of the Petitioner is that the Show Cause Notice was never duly served upon the Petitioner,

thereby depriving it of an opportunity to contest the proceedings initiated against it.

3. Learned counsel representing the Petitioner, while relying upon Paragraph No.60 of the judgment in ***Luxmi Traders v UT of Chandigarh & Ors***[1], rendered by the Division Bench of Punjab and Haryana High Court, contends that the present Petition may be disposed of in terms of principles laid therein. The said paragraph is reproduced hereunder:

> *"60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions: -*
>
> *(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*
>
> *(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of four weeks from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*
>
> *(iii) In cases where the order-in-original is passed after contest and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of four weeks from today.*
>
> *(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number and would be heard and decided on merits.*
>
> *(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within four weeks from today, whereafter, the department shall proceed further after affording due opportunity of hearing."*

---

[1] (2026) 44 CENTAX 371 (P&H)

4. Learned counsel representing the Respondent has made a sincere attempt to distinguish the judgement in ***Luxmi Traders*** *(Supra)*, however, no distinguishing feature could be brought to the notice of the Court.

5. In view of the principles laid down in ***Luxmi Traders*** *(Supra)*, the present Writ Petition stands disposed of in terms thereof.

ANIL KSHETARPAL, J.

MANMEET PRITAM SINGH ARORA, J.

AUGUST 11, 2026/PT/hr