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

\# **CNR No. DLHC010341902024**

\+ W.P.(C) 8184/2024, CM APPL. 33581/2024 and CM APPL. 10554/2026

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT THROUGH SPA PANKAJ JAGGI .....Petitioner

Through: Mr.Adv.[appearance not given]

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND OTHERS .....Respondents

Through: Mr. N. K. Aggarwal, SPC.
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.
Mr. Ruchesh Sinha, SSC along with Ms. Upasna Vashistha, Adv.
Mr. Hussain Taqvi, SPC along with Ms. Kumail Fatima, Waseem, Ms. Soumya Saxena, Hamza and Ms. Sanya Prasad, Advs.

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

O R D E R

% 11.08.2026

1. Through the present Writ Petition, the Petitioner seeks the following substantive reliefs:

> *"i) Your Lordship may be pleased to issue any appropriate Writ to set aside the impugned Show Cause Notices dated 27/09/2023, 13/12/2023 and Demand Orders Dated 22/11/2023, 15/04/2024 and also impugned Notification No.*
>
> *9/2023 AND 56/2023 CGST 2023.*
>
> *ii) Your Lordship may pleased to direct to the Respondents NO. 2 to*

unblock input tax credit of Rs.1,56,75,752/-"

2. The Adjudicating Authority has passed order w.r.t. F.Y.2017-18 on 22.11.2023, whereas w.r.t. F.Y. 2018-19 the order has been passed on 15.04.2024. The Petitioner is also aggrieved of the fact that his Input Tax Credit *('ITC')* has been blocked for a period of more than six (06) years, whereas as per Rule 86A(3) of the Central Goods and Services Tax Act, 2017 such restriction shall cease to lapse after expiry of the period of one (01) year from the date of imposing such restrictions.

3. A Division Bench of the High Court of Punjab and Haryana in ***Luxmi Traders v. Union Territory of Chandigarh & Ors.***[1] and connected matters, while examining the practice of uploading Notices and Orders on the web portal for the purpose of effecting service upon the Petitioner/assessee, has held the said practice to be insufficient. In paragraph No.60 of the above-mentioned judgment, the Court has issued the following directions:

> *"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,*

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

*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-inappeal 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."*

4. Learned counsel representing the parties are *ad idem* that this Writ Petition can be disposed of in view of the judgment passed by the High Court of Punjab and Haryana in ***Luxmi Traders** (Supra)*.

5. Learned counsel representing the Petitioner submits that unless the ITC is unblocked, the Petitioner will not be in a position to pay the amount of pre-deposit.

6. Learned counsel representing the Respondent submits that the Petitioner will be permitted to pay pre-deposit and for that purpose ITC will be unblocked.

7. In view of the aforesaid position, the present Writ Petition, along with the pending applications, is disposed of in terms of paragraph No.60 of the judgment in ***Luxmi Traders** (Supra).*

ANIL KSHETARPAL, J.

MANMEET PRITAM SINGH ARORA, J.

AUGUST 11, 2026
s.godara/pal