$~10, 62, 65,66,67,68 and 69

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

\# **CNR No. DLHC010176332026**

\+ W.P.(C) 5559/2026

MAGNUS FACILITIES AND MAINTENANCE PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Ms. Urvi Mohan, Mr. Sumit Kumar & Ms. Mahika Bisht, Advs. for GNCTD.

(62)

\# **CNR No. DLHC010398762025**

\+ W.P.(C) 9060/2025

SARENS HEAVY LIFT INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Pradeep Singh Rawat and Mr. Lalit Mohan Pant, Advs.

versus

SALES TAX OFFICER CLASS II AVATO DGST WARD 201, ZONE 11 & ANR. .....Respondents

Through: Ms. Urvi Mohan, Mr. Sumit Kumar & Ms. Mahika Bisht, Advs. for GNCTD.

(65)

\# **CNR No. DLHC010599112025**

\+ W.P.(C) 12763/2025 and CM APPL. 52131/2025

LAKSHAY GRANITE THROUGH ITS PROPRIETOR RAVI KANT .....Petitioner

Through: Mr. Ujjwal Jain, Adv.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 63, ZONE 6, DELHI & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel

Counsel.

(66)

\# **CNR No. DLHC010620942025**

\+ W.P.(C) 13106/2025 and CM APPL. 53664/2025

NANDI POLYCHEM .....Petitioner

Through: Mr. Akshay Alagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI & ANR. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel.

(67)

\# **CNR No. DLHC010698992025**

\+ W.P.(C) 14584/2025 and CM APPL. 59839/2025

AMIT GUPTA .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX & ANR. .....Respondents

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

(68)

\# **CNR No. DLHC010726182025**

\+ W.P.(C) 14775/2025 and CM APPL. 60793/2025

R L ENTERPRISES .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX & ANR. .....Respondents

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

(69)

\# **CNR No. DLHC010779302025**

\+ W.P.(C) 15700/2025 and CM APPL. 64243/2025

EYEP TECHSUITE PRIVATE LIMITED .....Petitioner

Through: Mr. Pulkit Verma and Mr. Saket Jain, Advs.

versus

SALES TAX OFFICER CLASS II AVATO, WARD 61 & ORS. .....Respondents

Through: Mr. Neeraj Dubey, SPC for R-3.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **06.08.2026**

1. Learned counsel representing the Petitioner(s) in the above seven Writ Petitions submits that the Petitioners do not wish to press the challenge to Notification No. 40/21 dated 09.06.2022. They further pray that these Writ Petitions be disposed of in terms of the judgment dated 21.07.2026 passed by the Division Bench of the Punjab and Haryana High Court in CWP-27139-2025 (O&M) captioned ***Luxmi Traders v. Union Territory of Chandigarh and Others*** & other connected matters.

2. In paragraph 60 of the aforesaid judgment, the Division Bench has held as under:-

> *"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 case 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."*

3. Learned counsel representing the Respondents has been unable to persuade the Court that the aforesaid judgment is distinguishable or otherwise inapplicable to the facts of the present cases.

4. In view of the aforesaid and following the judgment of the Division Bench in ***Luxmi Traders*** (supra), these seven Writ Petitions are disposed of in the same terms.

5. The pending applications shall also stand disposed of.

6. A photocopy of the Order passed today be kept in the connected matters.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 06, 2026/sp/pal