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

\# **CNR No. DLHC011072872025**

\+ W.P.(C) 19692/2025 and CM APPL. 82151/2025

M/S SAI OVERSEAS .....Petitioner

Through: Mr. Jitin Singhal & Mr. Pravesh Bahuguna, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Himanshi Singh, SPC with Mr. Rohit Kumar Adv. for UOI
Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.
Mr. Nitin Saluja, SSC with Ms. Vasudha Singh & Ms. Shivani Mehta, Advs. for R-3.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **10.08.2026**

1. Learned Counsel representing the Petitioner gives up the challenge to Notification No.40/2021-Central Tax [F.No.CBIC-20013/7/2021-GST] dated 29.12.2021 and Notification No. 40/2021-State Tax [F.No.3 (5)/Fin. (Exp-I)/2022-23/Ds-I/488] (Delhi) dated 09.06.2022.

2. The Petitioner, however, challenges the Impugned Order dated 18.02.2025 passed by the Sales Tax Officer, Class II, while exercising powers under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'CGST Act'). Pursuant to the Show Cause Notice dated 20.11.2024 (hereinafter referred to as 'SCN'), the

Petitioner was proceeded against *ex parte* on the basis of the SCN having been uploaded on the web portal.

3. A Division Bench of the Punjab and Haryana High Court, in ***Luxmi Traders v. Union Territory of Chandigarh & Ors.***, (2026) 44 Centax 371 (P&H), in Paragraph No.60, 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 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."*

4. Learned Counsel representing the Respondents submits that the CGST Authorities have also initiated proceedings against the Petitioner alleging fraud.

5. Be that as it may, in view of the fact that the Impugned Order

dated 18.02.2025 came to be passed *ex parte* pursuant to the SCN having been uploaded on the web portal, the matter is remitted to the Adjudicating Authority for fresh adjudication in terms of the directions issued in ***Luxmi Traders*** *(supra)*.

6. The Adjudicating Authority shall be at liberty to take into consideration the proceedings stated to have been initiated under Section 74 of the CGST Act, as submitted by learned Counsel representing the Respondents.

7. The Petitioner is directed to appear before the following Authority on 20.08.2026 at 11:00 A.M.:

> *Sales Tax Officer Class II / AVATO,*
> *Ward 27, Zone 1,*
> *Through Secretary*
> *Department of Trade and Taxes,*
> *GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi – 110002*
> *Email: standingcounselgnctd@gmail.com*

8. The Adjudicating Authority shall pass a fresh order in accordance with law after considering the Reply, if any, filed by the Petitioner.

9. With the aforesaid observations, the present Writ Petition, along with pending application, stands disposed of.

ANIL KSHETARPAL, J

HARISH VAIDYANATHAN SHANKAR, J

AUGUST 10, 2026/*pd/shah*