



2025:DHC:3027-DB



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

Date of Decision: 28th April, 2025

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W.P.(C) 5349/2025

THE PUNJAB STATE COOPERATIVE MILK PRODUCERS
FEDERATION LTD.Petitioner

Through: Ms. Ananya Kapoor and Mr. Tarun
Chanana, Advocates.

versus

ADDITIONAL COMMISSIONER CENTRAL GST DELHI WEST
WARD 45 DELHI & ORS.Respondents

Through: Mr. Akash Panwar, Advocate for R-1,
3 & 4.
Mr. Ruchesh Sinha, Advocate for R-
2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL. 24371/2025 (for exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 5349/2025 & CM APPL. 24370/2025

3. The Petitioner Federation has filed the present writ petition under Articles 226 and 227 of the Constitution of India challenging the impugned Order-In-Original dated 30th January, 2025 (hereinafter “*the impugned order*”) passed under Section 74 of the Central Goods and Services Tax, 2017 (hereinafter “*the CGST Act*”).



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4. The allegation of the Petitioner is that the Show Cause Notice which was issued on 15th November, 2022 (hereinafter “SCN”) was received by the Petitioner for the first time *vide* letter dated 02nd March, 2023.
5. The case of the Petitioner is that there are three addresses that are being used by the Department *qua* the Petitioner. The said address are:
 - (i) Ground and Upper Ground Floor, 5751, D.B.Gupta Road, Dev Nagar, Karol Bagh, Central Delhi, Delhi, 110005;
 - (ii) G.F. 1/3, East Patel Nagar, Central Delhi and
 - (iii) LSC DDA Market, Shop No. 68, 71, 72, D-Block, Prashant Vihar, New Delhi.
6. It is submitted by Ms. Ananya Kapoor, Id. Counsel for the Petitioner that out of these three addresses, the current address of the Petitioner is the Karol Bagh address. However, it is stated that the Petitioner had filed a form for changing details of one its Directors, which was uploaded earlier in 2019. In the said form the address of East Patel Nagar appears to have been inadvertently included in the said form.
7. Since the SCN was sent at the Patel Nagar Address, the Petitioner did not receive the same earlier. The same was received by the Petitioner only when the letter dated 02nd March, 2023 was received. The Petitioner then filed its reply to the SCN and also wrote to the Commissionerate, West on 15th May, 2023, stating that the original SCN was not received and was also not uploaded on the GST portal. A detailed reply was also submitted thereafter.
8. Ms. Ananya Kapoor, Id. Counsel for the Petitioner submits that the Department is well aware of the Karol Bagh address of the Petitioner, which is evident from the letter written on 02nd March, 2023, as also the subsequent letters of the Department. However, unfortunately, the confusion which has



been caused *qua* the addresses has ensured that the personal hearing notices have not been served upon the Petitioner.

9. Mr. Akash Panwar, Id. Counsel for the Department has pointed out that the form which was filed to upload the correct details of the Director of the Petitioner itself gave the East Patel Nagar address. However, the Id. Counsel for the Petitioner submits that the Petitioner is not aware as to how the said address came to be updated on the said form.

10. Be that as it may, the Petitioner Federation being a milk producers' society, it has not had an opportunity to personally appear and argue its matter before the Department, it is deemed appropriate to set aside the impugned order dated 30th January, 2025.

11. The SCN has already been received by the Petitioner. Let the personal hearing notice be now served upon the Petitioner at the following email address: bodelhi@verka.coop and acc.milkfed@verka.coop and the same shall also be uploaded on the portal.

12. It is made clear that if the email is received and the personal hearing is not attended, no further opportunity shall be granted to the Petitioner Federation. Only one opportunity is being granted in the unique facts of this case. The limitation in respect of passing of the order pursuant to the SCN, shall not apply in the facts of this case as well.

13. The Petitioner is directed to get all its details corrected on the GST portal within 15 days failing which the Department would not be blamed for future notices being sent at the wrong address.

14. Insofar as, the SCN having been issued by the Commissionerate West, in view of the East Patel Nagar address, the Petitioner gives up its challenge, if any, to the jurisdiction. The said show cause notice shall now be adjudicated



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by the Commissionerate, North in terms of the Karol Bagh address of the Petitioner.

15. The writ petition stands disposed of in above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

APRIL 28, 2025
v/msh