

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2026
(@SLP (C) No.33078 of 2025)

SRIDEVA SATTVA PRIVATE LIMITED APPELLANT

VERSUS

STATE OF HARYANA & ORS. RESPONDENTS

O R D E R

1. Heard.

2. Leave granted.

3. The appellant is an assessee registered under the Haryana Goods and Services Tax Act, 2017 said to be having its registered office in Bengaluru, engaged in the manufacturing and sale of Ayurvedic Health Supplements. The assessee entered into a Logistic Support Agreement with Gauri Shankar Logistics LLP (Clearing and Freight Agent/CFA) for warehouse facilities and management of day to day business transactions at Gurugram.

4. The said CFA agent is said to have controlled the warehouse and business premises till the expiry of the agreement on 13.07.2022. Assessee is said to have filed regular GST Returns, which is a System Generated Summary (Form GSTR-3B). Upon expiry of the CFA arrangement/agreement, the entire business unit and warehouse operations are said to have been shifted from Gurugram, Haryana to Delhi and as such, the appellant claims that the CFA control of Gurugram warehouse seized.

5. A show cause notice dated 20.05.2024 was issued by Respondent No.3 demanding reversal of Input Tax Credit (ITC) and demanding payment of Rs.8,90,12,512/- and pursuant to the same, Order-in-Original dated 23.08.2024 came to be passed, confirming the demand.

6. It is this show cause notice as well as Order-in-Original which came to be challenged by the principal assessee in CWP-30895-2025 before High Court of Punjab and Haryana at Chandigarh on the ground of violation of principle of natural justice, which came to be dismissed on the ground of appellant having a statutory remedy and observing that the address change intimation was posted by the assessee after passing of

the Order-in-Original and there was no pleading of non-uploading of show cause notice/original on the portal.

7. The gist of the assessee's case is that the show cause notice itself is illegal and without jurisdiction. It was also contended that same was vague and issued without application of mind as it does not contains materials, calculations or reasons. It is further contended that Order-in-Original is an *ex parte* order and the ground of breach of natural justice was urged as a prime ground, namely, it was contended that show cause notice was not served on the appellant/assessee.

8. Though, the Order-in-Original would indicate that the notice was served, there being no material available on record of such service of show cause notice on assessee, we are of the considered view that it violates the principles of natural justice. Insofar as the contentions with regard to the show cause notice being vague and without application of mind is concerned, we make it explicitly clear that said contention is devoid of merits.

9. As such, reserving liberty to the appellant to submit reply to the show cause notice and also reserving liberty to the

assessing officer to adjudicate the same and pass an order afresh, we allow this appeal by setting aside the impugned order to the limited extent noted hereinabove.

10. We reiterate that the appellant is precluded from raising the plea of the show cause notice being either vague or without application of mind or not containing the material particulars. It is only reply that would be filed by the appellant-assessee to the show cause notice whereupon it would be considered and adjudicated by the assessing officer. Accordingly the appeal stands allowed.

11. The issue of jurisdiction, if any, raised in the reply to show cause notice, would be open to examination or consideration by the assessing officer and no opinion in that regard is expressed.

12. The aforesaid order is passed in the peculiar circumstances of the case and the challenge to the show cause notice under Article 226 of the Constitution of India jurisdiction being limited, more particularly, when the alternate remedy of appeal being available to the assessee.

13. Pending application(s), if any, shall stand disposed of.

.....J.
(ARAVIND KUMAR)

.....J.
(PRASANNA B. VARALE)

New Delhi;
January 30, 2026.

ITEM NO.38

COURT NO.14

SECTION IV-D

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No. 33078/2025

[Arising out of impugned final judgment and order dated 16-10-2025 in CWP No. 30895/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

SRIDEVA SATTVA PRIVATE LIMITED

Petitioner(s)

VERSUS

STATE OF HARYANA & ORS.

Respondent(s)

Date : 30-01-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Mr. Amit Deshpande, Adv.
Mr. Suresh V., Adv.
Ms. Urvashi Tyagi, Adv.
Ms. Preeti Gupta, AOR

For Respondent(s) : Mr. Alok Sangwan, Sr. AAG
Mr. Samar Vijay Singh, Adv.
Mr. Harsh Mehta, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. Leave granted.
2. Appeal is allowed in terms of the Signed Order placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(RASHI GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)