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

CNR No. DLHC010451212026

+ W.P.(C) 13924/2026

M/S H K IMPEX

.....Petitioner

Through: Mr. Khursheed Ahmad, Mr.
Mohd Kamil, Ms. Shahin,
Adv.

versus

THE COMMISSIONER OF DGST, DELHI & ANR.

.....Respondents

Through: Ms. Urvi Mohan, Adv. for
GNCTD.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE BHARAT PARASHAR

ORDER

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21.09.2026

1. Through the present Writ Petition, the Petitioner *inter alia* seeks the following reliefs:

“i. Your Lordship may be pleased to issue a Writ, Order or Direction in the nature of certiorari quashing impugned unsigned summary order dated 28.02.2025 passed u/s 73 of SGST/CGST by creating a demand of Rs. 1,40,25,732 /- in FORM GST DRC - 07 for F.Y. 2020-2021 (Annexure P-1);

ii. Your Lordship may be pleased to Issue a Writ/direction quashing the impugned unsigned SCN dated 21.11.2024 for F.Y. 2020-2021 (Annexure- P-3);”

2. In substance, the Petitioner seeks liberty to avail the appellate remedy against the Impugned Order by claiming the benefit of the period of limitation as explained by the Division Bench of the Punjab and Haryana High Court in ***Luxmi Traders v. Union Territory of Chandigarh and Others***, (2026) 44 CENTAX 371 (P&H).



3. In ***Luxmi Traders*** (*supra*), the Division Bench of the Punjab and Haryana High Court examined the issue of service of notices and orders through the Common Portal and held that mere uploading of a notice on the additional tab of the portal, in the absence of acknowledgement of its receipt or filing of a reply, would not constitute sufficient service. The relevant paragraph of the said judgment is reproduced hereunder:

“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.”*

4. Learned counsel representing the Respondents submits that the period of limitation for filing an appeal has already expired and



therefore, the Petitioner cannot now be permitted to avail the appellate remedy.

5. Learned counsel representing the Petitioner, on the other hand, submits that the Impugned Order was merely uploaded on the Common Portal and was never otherwise served upon the Petitioner.

6. Learned counsel representing the Respondents has sought to distinguish the judgment in ***Luxmi Traders*** (*supra*). However, having considered the submissions advanced, this Court is not persuaded that the said judgment is inapplicable to the facts of the present case.

7. In view of the aforesaid legal position and the facts of the present case, the Writ Petition is allowed. The Petitioner is granted liberty to file an appeal against the Impugned Order within a period of four weeks from today.

8. In the event such appeal is filed within the aforesaid period, the same shall be entertained and decided on merits without being rejected on the ground of limitation.

9. With these observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

SEPTEMBER 21, 2026

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