# J.K. Enterprises v. Superintendent, Delhi North, Ward-24, Zone-1

*Challenge to GST show cause notice and adjudication order involving alleged fraudulent ITC and maintainability of writ petition*

**Date of Order:** December 12, 2025
**Case Law No:** GIB- DHC-2025-27
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

**Facts :**
The petitioner challenged a show cause notice dated 7 August 2024 and order dated 30 January 2025 confirming tax demand for alleged fraudulent availment of ITC. The Department's case involved investigation against multiple entities allegedly availing fake ITC through non-existent firms, with the petitioner being one of the recipients. The petitioner did not file a reply to the SCN nor attend personal hearing despite notices being sent via registered email. Instead of filing an appeal, the petitioner approached the High Court raising issues of jurisdiction, service, and validity of consolidated SCN.

**Court Decision:**
The Court dismissed the writ petition holding that no ground for interference under Article 226 was made out. It held that personal hearing notices were duly served through registered email and the petitioner failed to participate in proceedings. The Court upheld that consolidated SCN for multiple financial years is permissible under Sections 73 and 74 of the CGST Act, and that adjudication by a single authority in multi-notice cases is valid. It further held that issues raised required factual adjudication and the proper remedy was an appeal under Section 107. The petition was dismissed with costs of ₹1,00,000, with liberty granted to file appeal by 15 January 2026 with pre-deposit.

**Cases Referred:**

- *Ambika Traders Through Proprietor Gaurav Gupta v. Additional Commissioner, Adjudication DGGSTI*
- *Assistant Commissioner of State Tax v. M/s Commercial Steel Limited*
- *Mukesh Kumar Garg v. Union of India*
- *Sheetal and Sons v. Union of India*
- *MHJ Metal Techs v. Central Goods and Services Tax Delhi South*

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