

# C.H. Robinson Worldwide Freight India Private Limited vs Additional Commissioner, CGST Delhi South & Ors.

*Limitation for issuance and service of Show Cause Notice under GST; mandatory three-month period requirement (Section Involved: Section 73(2), Section 73(10) of CGST Act, 2017)*

**Date of Order:** October 29, 2025  
**Case Law No:** GIB-DHC-2025-43  
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

### Case Facts:

The petitioner challenged a Show Cause Notice dated 31.05.2024 alleging wrongful availment of ITC for FY 2019-20.

The SCN was allegedly issued only on 12.08.2024 though limitation required issuance by 31.05.2024.

The department claimed delay due to technical glitch and also relied on dispatch dated 03.06.2024. The petitioner contended that SCN was not served within limitation and was sent to incorrect address.

### Court Decision:

Held that purpose of [Section 73\(2\)](#) is to provide minimum three months to assessee to respond to SCN and the three-month period under [Section 73\(2\)](#) read with [Section 73\(10\)](#) is mandatory.

Rejected department's justification of technical glitch for delayed issuance of SCN.

Held that SCN was not served within prescribed limitation period. SCN was also sent to incorrect address despite prior update.

Consequently, SCN and all consequential proceedings were quashed.

### Cases Referred by Court:

Tata Play Limited vs Sales Tax Officer Class II/AVATO, W.P.(C) 4781/2025