

NHD Motors vs. Government of NCT of Delhi & Ors.

Validity of GST demand order passed without proper service of Show Cause Notice — SCN uploaded on 'Additional Notices Tab' instead of main notices tab on GST Portal.

Date of Order: April 15, 2026
Case Law No: GIB-DHC-2026-37
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Court Observations (Verbatim)

"There is no dispute that, after 16th January, 2024, certain changes were introduced on the GST portal and the 'Additional Notices Tab' was made visible. However, in the present case, the SCN had been issued prior to the said date."

"The reminder pertained to the SCN uploaded prior to 16th January, 2024 in the same 'Additional Notices Tab' in which the SCN itself had been uploaded, a tab, in which the SCN was not visible to the petitioner. In such circumstances, where the SCN itself was never effectively served upon the petitioner, any subsequent communication styled as a reminder in respect thereof cannot, in law, be treated as a valid or effective reminder to the said SCN."

Cases Referred

- *Neelgiri Machinery through its Proprietor Mr. Anil Kumar v. Commissioner Delhi Goods and Service Tax and Others* — W.P.(C) 13727/2024 (DHC)
- *Satish Chand Mittal (Trade Name National Rubber Products) v. Sales Tax Officer SGST, Ward 25-Zone 1* — Order dated 9th September, 2024 (DHC)
- *Anant Wire Industries v. Sales Tax Officers Class II/Avato, Ward 83 & Anr* — W.P.(C) 17867/2024 (DHC)
- *ACE Cardiopathy Solutions Private Ltd. v. Union of India & Ors.* — 2024:DHC:4108-DB
- *Kamla Vohra v. Sales Tax Officer Class II/Avato Ward 52* — 2024:DHC:5108-DB

Final Verdict

Impugned demand order set aside. Petitioner granted time till **8th May, 2026** to file reply to SCN. Upon filing, Adjudicating Authority directed to issue personal hearing notice (to be duly communicated, not merely uploaded), consider submissions, and pass a fresh order. GST Portal access to be provided to the petitioner.

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