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

Date of decision: 26th September, 2025

\+ **W.P.(C) 15025/2025**

M/S A. L. EXPORTS THROUGH ITS PROPRIETOR ARSHI .....Petitioner

Through: Appearance not given.

Versus

UNION OF INDIA A ND ORS & ORS. .....Respondents

Through: Mr. Neeraj Dubey, SPC for R-1. Ms. AnushreeNarain, SSC with Mr. Naman Choula, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>Prathiba M. Singh, J.</u> (Oral)

1. This hearing has been done through hybrid mode.

<u>CM APPL. 61872/2025</u>

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

<u>W.P.(C) 15025/2025</u>

3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Appeal dated 30th June, 2025 passed by Joint Commissioner, CGST Appeals-II, Delhi *(hereinafter, 'impugned Order-in-Appeal')*.

4. The brief facts of the case is that, Petitioner had filed a claim for refund of Rs. 36,61,166/-. The refund was sought on account of ITC on exports of goods and services, without payment of integrated tax.

5. The said refund claim was rejected *vide* Order-in-Original dated 24th

January, 2025 by the Assistant Commissioner, CGST *(hereinafter, 'Order-in-Original)*. The ground on which the refund was rejected was that the documentary evidence as also E-way bills, shipping bills and the BRCs which were recorded, were not submitted by the Petitioner. Thereafter, the Petitioner challenged the order dated 24th January, 2025, by way of an appeal.

6. In the appeal, personal hearing notices were issued to the Petitioner by speed-post. However, it appears that the Petitioner did not attend the hearings, and the reasons for the same are not clear. Subsequently, the Petitioner received another notice of personal hearing on 01st July, 2025, on the GST portal, where it was stated as under:

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S. No.	*Particulars*	*Details*
1	*Date of Personal Hearing*	*02/07/2025*
2	*Time of Personal Hearing*	*12:30 PM*
3	*Place where Personal Hearing will be held.*	*PH WERE GIVEN ON 04.03.2025, 12.03.2025, 02.04.2025. NO ONE APPEARED ON GIVEN HEARINGS DATES.* *THIS NOTICE IS BEING ISSUED DUE TO SYSTEM REQUIREMENT.*

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7. According to the Petitioner, it appeared before the Appellate Authority on 02nd July, 2025, only to be informed that the appeal had already been decided on 30th June, 2025. A copy of the impugned Order-in-Appealwas also served upon the Petitioner's representative.

8. Additionally, certain notices were purportedly issued for personal hearings, in Appeals, dated 17th February, 2025, 5th March, 2025 and 17th March, 2025. The aforesaid notices were all stated to have been handed over physically to the Petitioner, along with the copy of the impugned Order-in-Appeal.

9. The grievance of ld. Counsel for the Petitioner is that, when the hearing notice was issued on 01st July, 2025, for a hearing on 02nd July, 2025, the impugned Order-in-Appeal could not have been passed prior to the same. This clearly shows a serious breach of the principles of natural justice.

10. Ms. AnushreeNarain, ld. SCC for Respondent, on the other hand, submits that the personal hearing notices have been issued and copies of the same have been filed with the present writ. Additionally, the same have been dispatched through speed-post, as it is seen that the said notices also contain DIN Numbers.

11. Heard the ld. Counsels for the parties. The long and short of this case is that, in the appeal, the Petitioner has not been afforded an opportunity of being heard. It has been recently noticed that in such appeals, the hearing notices are not uploaded on the GST portal and are only sent by speed-post. It is also unclear if they are sent through e-mail.

12. Be that as it may, the Appellate Authority ought to have uploaded the notices for personal hearing on the GST portal. It is pertinent to note that, when the first personal hearing notice was uploaded on 01th July, 2025, the Petitioners diligently appeared before the Appellate Authority on 02nd July, 2025. However, unfortunately, the impugned Order-in-Appeal had already been passed by the said date.

13. At the time of the uploading of the order, a date is again fixed for

personal hearing by a notice that is generated, apparently, due to a system error. Some steps ought to be taken by the GST Department to avoid such a situation in future.

14. Under these circumstances, this Court is of the opinion that the Petitioner deserves a hearing on merits before the Appellate Authority.

15. Accordingly, the impugned Order-in-Appeal dated 30th June, 2025 is set aside.

16. The appeal against the Order-in-Original may be heard afresh, after providing hearing to the Petitioner on the following mobile number and email Address:

- ***Email ID: shailenderverma1@yahoo.co.in***
- ***Mobile: 9267979878***

17. After hearing the Petitioners, the Appellate Authority shall pass a reasoned order in accordance with law.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

SEPTEMBER 26, 2025/hk/kp/sm