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

+ **W.P.(C) 1806/2025 & CM APPL. 8673/2025**

MINTELLECTUALS LLP

.....Petitioner

Through: Mr. V Lakshmikumaran, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Puneet Yadav, SPC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **13.02.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 8674/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 1806/2025 & CM APPL. 8673/2025

3. The Petitioner has filed the present petition under Article 226 of the Constitution of India being aggrieved, *inter alia*, by the *ex parte* impugned order dated 5th August, 2024 (hereinafter "*impugned order*") which arose out of the impugned Show Cause Notice dated 19th May, 2024 (hereinafter "*SCN*"). In addition, the Petitioner has also challenged the *Notification No. 56/2023-Central Tax* dated 28th December, 2023 and *Notification No. 56/2023-State Tax* dated 11th July, 2024 (hereinafter collectively "*Impugned Notifications*").

4. Various grounds have been raised to challenge the aforesaid notifications, however, the one ground that is pressed by the Petitioner is that



the impugned SCN as also the impugned order are both unsigned. According to the Id. Counsel for the Petitioner, the same were uploaded only on 20th January, 2025. It is argued that the impugned SCN was never served upon the Petitioner.

5. In support of its case the Petitioner has placed reliance upon the decision of the Coordinate Bench of this Court in ***Marg Erp Ltd. through its Authorised Representative Mr. Mehender Singh v. Commissioner of DGST Delhi & Anr. (2023:DHC:905-DB)*** wherein the Court has clearly held that an unsigned notice or order would not be sustainable in law. The relevant portions of the said judgment are set out below: -

“14. Concededly, the impugned order cannot be sustained as it is unsigned. This issue is covered by the decision of a Coordinate Bench of this Court in Railsys Engineers Private Limited & Anr. v. The Additional Commissioner of Central Goods and Services Tax (Appeals-II) & Anr.: W.P.(C) 4712/2022; decided on 21.07.2022.

15. An unsigned notice or an order cannot be considered as an order as has been held by the Bombay High Court in Ramani Suchit Malushte v. Union of India and Ors.: W.P.(C) 9331/2022; decided on 21.09.2022.

16. In view of the above, the impugned order dated 7.6.2022 is set aside.

17. Since it is stated that the show-cause notice dated 6.2.2021 should be confined to the discrepancies as pointed out in the notice dated 1.1.2021, this Court does not consider it apposite to set aside the said show-cause notice but to provide an opportunity to the petitioner to file a reply to the notice dated 1.1.2021 and 6.2.2021. The said reply be filed within a period of two weeks from



today.

18. The authority concerned shall pass an order afresh after affording the petitioner, an opportunity to be heard.”

6. Ld. Counsel for the Petitioner submits that the prayer for quashing of the Impugned Notifications is not pressed by him.
7. Ld. Counsel for the Respondents has no instructions in the matter as she has been recently engaged.
8. A perusal of the impugned SCN and the impugned order would show that there are no digital signatures or scanned signatures on the same. Clearly, the present case would be covered by the decision of the Coordinate Bench as set out above.
9. In view thereof, the impugned order is set aside.
10. The Petitioner is given four weeks' time to file a reply to the impugned SCN. The same shall be filed by 17th March, 2025. Upon reply being furnished, the proceedings in the impugned SCN shall continue in accordance with law.
11. If the Petitioner seeks a hearing before the concerned department, the same shall be granted.
12. The petition is disposed of in above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

DHARMESH SHARMA, J

FEBRUARY 13, 2025/Ch