

## HC: Order Set Aside Where SCN Reply Missed Due to Genuine Hardship

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

*Divya Sood v. Commissioner, State Goods and Services Tax*, Citation: [2025] 177 taxmann.com 425 (Delhi)

Divya Sood, a businesswoman, received a show cause notice (SCN) under Section 73 of the GST Act. She was expected to file a reply and explain her side before the department passed an order.

But life intervened.

Her husband, who also looked after the financial affairs of the business, fell seriously ill. Managing the household and his treatment, Divya could not file her reply on time.

Without waiting further, the department passed an adverse order against her.

Divya approached the Delhi High Court, pleading that her failure was not deliberate — it was due to circumstances beyond her control.

The Court empathized with her situation and held:

- Natural justice requires that a taxpayer be given a fair opportunity to reply.
- Since the reason for delay was genuine and unavoidable, the order could not stand.
- The matter must be remanded, giving Divya the liberty to file her reply and contest the case properly.

### Conclusion

Thus, the Court set aside the order and gave her a second chance.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

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