

C.H. Robinson Worldwide Freight India Private Limited v. Additional Commissioner, CGST-Delhi-South and Others

Case number: W.P.(C) 15508/2024 with CM APPL. 65096/2024

Citation: 2025:DHC:9535-DB

Decision date: 29 October 2025

Section 73 notice deadline: technical glitch and dispatch to an outdated address do not cure late notice

Court: Delhi High Court

Bench: Hon'ble Ms. Justice Prathiba M. Singh and Hon'ble Ms. Justice Shail Jain

Decision stage: Final High Court determination of the statutory notice deadline; notice and consequential orders quashed, without remand. Underlying ITC entitlement was not adjudicated.

01 Facts of case and issues

Following scrutiny of returns for FY 2019-20, CGST Delhi South proposed a demand of Rs. 11,85,45,612 for allegedly wrongful input-tax credit. C.H. Robinson challenged the show-cause notice as outside Section 73(2), read with Section 73(10). The merits of the alleged ITC discrepancy were not the issue decided. The Department attributed its inability to issue DRC-01 by 31 May 2024 to a technical glitch and said it was issued on 12 August 2024. It also relied on dispatch of the notice on 3 June 2024. The taxpayer pointed out that this dispatch went to its former Vasant Kunj address, although the Department had approved the address amendment on 15 May 2024. The judgment gives inconsistent dates for the notice itself; that discrepancy is preserved below.

Pinpoint: Paragraphs 2–8, physical pp. 1–4; inconsistent notice dates: paragraphs 2 and 11 versus paragraph 12, pp. 1, 6–7.

02 Discussion by Hon'ble Court

Section 73(2) requires the notice at least three months before the order deadline in Section 73(10). The Court proceeded on the undisputed application of Notification 56/2023-Central Tax, which extended the FY 2019-20 adjudication deadline to 31 August 2024. The corresponding notice deadline was 31 May 2024. The judgment did not decide the notification's validity.

The Bench reproduced Tata Play's distinction between the outer date for adjudication and the earlier notice requirement. The latter protects the taxpayer's opportunity to respond and be heard. Paragraph 10 expressly treats the three-month requirement as mandatory.

Applying that construction, the Court rejected the technical-glitch explanation. The notice was not served within the statutory period; moreover, the Department had communicated it to the wrong address despite approving the change before dispatch. Even the asserted 3 June dispatch was after the applicable notice deadline. A date appearing on the face of a notice did not resolve the defect on these facts.

This was a final ruling on statutory timeliness, not a remand for a better hearing. The decision concerns notice before the applicable outer adjudication deadline; it should not be expanded into a determination of every dispute about the actual interval between an earlier notice and an earlier order.

Pinpoint: Paragraphs 4–6, pp. 2–4; paragraph 9, quoting Tata Play paragraphs 20–25, pp. 4–6; this Court's application: paragraphs 10–12, pp. 6–7.

03 Judicial decision and operative relief

The impugned show-cause notice and any order passed consequent to it were quashed. The writ was allowed and pending applications disposed of. No remand or permission to reissue the notice was ordered. The judgment contains no refund, interest, compensation or costs direction and no adjudication that the claimed ITC was substantively admissible.

Pinpoint: Paragraphs 12–13, physical p. 7; limited issue framed in paragraph 4, p. 2.

04 In favour of

Taxpayer, on the statutory notice deadline and quashing of the notice and consequential orders.

Final substantive relief on the timeliness challenge. Quashing does not amount to a factual finding that every underlying credit transaction was valid.

Pinpoint: Paragraphs 4 and 10–13, physical pp. 2 and 6–7.

05 AKHB REVIEW POINT

AKHB analysis: Prepare a chronology separating the notice's printed date, actual issuance, dispatch, portal upload and service. Preserve DRC-01 records, postal evidence and the approved registration-address amendment. A timely date on the document should not be treated as proof of timely statutory action.

Identify the correct financial year, provision, annual-return deadline and applicable extension before calculating limitation. Distinguish a challenge to the extension notification from a failure to comply even with its extended deadline. This judgment determines the latter issue.

Keep the notice, summary and consequential order separately identifiable when seeking relief. Retain alternative ITC evidence rather than treating limitation success as a merits adjudication. For later financial years, check the Section 74A framework instead of automatically applying this historical Section 73 calculation. Verify current case orders before relying on the result.

Pinpoint: AKHB commentary based on paragraphs 4–12; statutory context: CGST Sections 73(12) and 74A. These are practical checks, not additional judicial directions.

Sources and limitations

Relevant provisions

CGST Act 2017: Sections 73(2), 73(3), 73(5), 73(10) and 168A; IGST Act 2017: Section 20; UTGST Act 2017: Section 21; Notification 56/2023-Central Tax. AKHB statutory checks: CGST Act Sections 73(8), 73(11), 73(12) and 74A.

Statutory note

The notification's reproduced enabling references include CGST Section 168A, IGST Section 20 and UTGST Section 21; the decided issue is CGST Section 73 timeliness. India Code's 11 June 2026 compilation confirms Section 73(12) applies through FY 2023-24 and Section 74A to FY 2024-25 onward. The quoted Tata Play paragraph 25 links a thirty-day post-notice payment proposition to Section 73(5). The statute places the post-notice tax-and-interest/no-penalty route in Section 73(8), subject to Section 73(11); Section 73(5) concerns pre-service payment. This collateral reference is not adopted as an accurate subsection citation or as the ratio here.

Treatment note

Checked 12 October 2026. Bounded official Supreme Court and Delhi High Court searches by party, case number and neutral citation did not establish a later appellate, stay, review or corrective order in this case. This does not establish that none exists. The current status of collateral litigation over Notification 56/2023 and every subsequent case citing this judgment was not comprehensively reviewed. No complete live-docket or citator certification, national uniformity of interpretation, or enforcement compliance is claimed; verify current orders before reliance.

Scope of source review

All seven original pages, including the complete reproduced notification and Tata Play extract, were fully read and individually visually inspected. The separately retrieved one-page Notification 56/2023 was read and viewed in full. CGST statutory checks used targeted official web text; no full Act or separate full Tata Play review is claimed.

Source notes

Paragraphs 2, 3 and 11 identify the notice as dated 31 May 2024; paragraph 12 instead calls it dated 28 May 2024 and dispatched on 3 June 2024. The underlying notice was not independently obtained, so this note does not silently choose a corrected date. Both stated dispatch/portal dates fall after the deadline applied by the Court. Neutral citation 2025:DHC:9535-DB is visible in the page artwork but absent from the collection index and ordinary extracted text. Decision date is 29 October 2025; digital-signing artwork is dated 1 November 2025. Fresh official PDF bytes match the preserved original. Parsing and visible signature artwork do not authenticate cryptographic signatures.

Primary source

Source description: Complete seven-page official Delhi High Court judgment; retained original unchanged and fresh official PDF byte-matched.

Official source: [Open source document](#)

Source pages: 7

Judgment author: Prathiba M. Singh, J. (oral judgment)

Outcome type: final high court merits

Additional source

Notification 56/2023-Central Tax, 28 December 2023

Official source: [Open source document](#)

Pinpoint: Complete one-page official notification, clause (ii): FY 2019-20 order deadline extended to 31 August 2024. Read as applied in this judgment, not certification of all later validity litigation.

India Code: CGST Act compilation as on 11 June 2026

Official source: [Open source document](#)

Pinpoint: Physical pp. 67–68: Section 73, including subsections (2), (5), (8), (10)–(12). Physical pp. 69–71: Section 74A and its financial-year scope. Targeted official web-text check only.

CBIC Tax Information Portal: Section 73

Official source: [Open source document](#)

Pinpoint: Subsections (2), (5), (8), (10)–(12); official indexed text cross-check distinguishes pre-service payment from the conditional post-notice route.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official judgment and identified primary sources. No human legal review is claimed.

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Source checked: 12 October 2026