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

% *Date of Decision: 20th October, 2023*

+ **W.P.(C) 13947/2023 & CM APPL. 55047/2023**

RELIABLE ENTERPRISES Petitioner

Through: Mr. Pulkit Verma & Mr. Peyush
Pruthi, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX

..... Respondent

Through: Mr. Rajeev Aggarwal, ASC with
Mr. Aadish Jain, Adv.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

VIBHU BAKHRU, J.

1. The petitioner has filed the present petition, *inter alia*, praying as under:

“a) A Writ of certiorari under Article 226/227 of the Constitution of India quashing/set aside the impugned show cause notice dated 24.12.2021 and the consequential order dated 26.03.2022 passed by the Respondent cancelling Petitioner's GST registration along with order dated 17.10.2023 passed by the Respondent rejecting Petitioner's application seeking revocation of GST cancellation and in furtherance thereof restoring the GST registration of the Petitioner; or/and

b) To pass such further or other relief as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.”

2. The Proper Officer had issued a Show Cause Notice dated



24.12.2021 (hereafter ‘**the impugned SCN**’) proposing to cancel the petitioner’s GST registration on the ground that the principal place of business was not found / available at the time of the field visit. The petitioner was called upon to reply to the impugned SCN within a period of seven working days from the said date. Additionally, the petitioner was called upon to appear for a personal hearing before the concerned officer on the appointed date and time, but no such date or time was specified. The petitioner’s GST registration was also suspended with effect from 24.12.2021.

3. Thereafter the petitioner’s GST registration was cancelled by the impugned order dated 26.03.2022 with retrospective effect from 17.10.2019. The said impugned order does not reflect any reason for cancelling the petitioner’s GST registration, except mentioning that the petitioner had not furnished any reply to the impugned SCN.

4. The petitioner filed an application dated 30.08.2023 praying for revocation of cancellation of its GST registration.

5. The Proper Officer rejected the said application and issued a Show Cause Notice dated 11.10.2023 indicating the following reason for proposing to reject the said application:

“1 Reason for revocation of cancellation - Others (Please specify) - The GST registration of the firm was cancelled on 26.03.2022 for not furnishing the reply of the SCN dated 24.12.2021 issued for not found - functioning of the firm during GSTI visit at the registered place of business.”

6. The petitioner responded to the said Show Cause Notice dated 11.10.2023 by a detailed reply filed on 12.10.2023, *inter alia*, stating that the impugned SCN whereby the petitioner’s registration was



proposed to be cancelled was in violation of Rule 25 of the Central Goods and Services Tax Rules, 2017 (hereafter ‘**the CGST Rules**’).

7. However, the said reply was not accepted and the petitioner’s application seeking revocation of cancellation of its GST registration was rejected by the order dated 17.10.2023. The reason stated in the said impugned order for rejecting the application reads as under:

“1 Reason for revocation of cancellation - Others (Please specify) - The GST registration of the firm was cancelled on 26.03.2022 for not furnishing the reply of the SCN dated 24.12.2021 issued for not found - functioning of the firm during GSTI visit at the registered place of business.”

8. It is apparent from the above that the petitioner’s contention regarding the impugned SCN being in violation of Rule 25 of the CGST Rules has not been addressed. The petitioner also asserts that it is carrying on the business from its principal place of business and if a proper investigation is carried out, the same would be confirmed.

9. In view of above, we set aside the impugned order dated 17.10.2023 and remand the matter to the Proper Officer to consider the petitioner’s application for revocation of order cancelling its GST registration, afresh.

10. The petitioner is also at liberty to file additional material and documents before the concerned officer to establish that it is functioning from the principal place of business, within a period of two weeks from today.

11. The concerned officer is directed to consider the same and if the petitioner’s application is not accepted, the concerned officer shall pass



2023 : DHC : 7962-DB



a speaking order within a period of two weeks thereafter.

12. The petition is disposed of in the aforesaid terms.
13. Pending application also stands disposed of.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

OCTOBER 20, 2023
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