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

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Date of decision: 09.02.2024

+ **W.P.(C) 1399/2024**

M/S NP TRADING CO.

..... Petitioner

versus

COMMISSIONER OF GST & ANR.

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Jyoti Taneja & Mr. Shivam Malhotra, Advocate.

Respondent: Mr. Rajeev Aggarwal, ASC with Ms. Samridhi Vats, Advocate.

CORAM:-**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks quashing of order dated 23.12.2021 whereby the CGST registration of the petitioner has been cancelled w.e.f. 01.07.2017.

2. Learned counsel for the petitioner *interalia* submits that Show Cause Notice dated 05.11.2021 is itself defective in as much as it does not provide any details of the alleged invoices or bills which were made without supply of goods or services. He submits that no enquiry has been conducted to even certain as to which invoice or bill has

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been issued without any underlying supply. He further submits that since there were no details provided the petitioner was precluded from filing a reply to the Show Cause Notice.

3. Learned counsel appearing for the respondent submits that respondent shall furnish all the requisite details in support of the Show Cause Notice to the petitioner and thereafter adjudicate the Show Cause Notice afresh.

4. In view of the above, the impugned order dated 23.12.2021 is set aside. Respondents are directed to furnish all material that they possess in support of the Show Cause Notice dated 05.11.2021 to the petitioner within one week. Petitioner shall file a reply within a period of seven working days thereof. Respondents shall thereafter adjudicate the Show Cause Notice in accordance with law within a maximum period of two weeks of filing of the reply.

5. It is clarified that this Court has neither considered nor committed on the merits of contentions of either party. Proper Officer shall adjudicate the Show Cause Notice uninfluenced by anything stated in this order on merits. He shall pass a detailed speaking order after giving an opportunity of personal hearing to the petitioner.

6. Needless to say that the petitioner shall be entitled to avail of such remedies as may be available in law in case aggrieved by any further order passed by the Proper Officer.



7. Petition is disposed of in the aforesaid terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 09, 2024/sk

