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

CNR No. DLHC010089332024

+ W.P.(C) 342/2024, CM APPL. 1552/2024

SANDHYA BHARDWAJ

.....Petitioner

Through: Mr. Kanhaiya Singhal, Ms.
RupamKumari, Mr. Udit
Bakshi& Ms. Avantika
Shankar, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Anish Roy, SSC CBIC

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **18.08.2026**

1. Through the present Writ Petition, the Petitioner seeks quashing of the Show Cause Notice dated 29th October, 2023, whereby the Petitioner was called upon to show cause as to why an order cancelling his Goods and Services Tax (hereinafter, "GST") Registration be not passed.

2. It is an admitted position that an order cancelling the Petitioner's GST Registration was subsequently passed on 30th October, 2023. Learned Counsel appearing for the Petitioner submits that the Petitioner's GST Registration had earlier also been cancelled; however, an application seeking revocation of the said cancellation was allowed on 27th September, 2023. He submits that, immediately thereafter, another Show Cause Notice dated 29th September, 2023, came to be issued.

3. Learned Counsel appearing for the Respondent, on the other



hand, submits that the competent authority was required to select the option for seeking certain clarifications from the Petitioner. However, inadvertently, the option for revocation of the Petitioner's GST Registration was selected, resulting in issuance of the impugned notice.

4. This Court has further been informed that, upon inspection of the premises, the Petitioner's Firm was found to be non-existent.

5. Against the order cancelling his GST Registration, two statutory remedies are available to Petitioner, namely, to seek revocation of the cancellation of the GST Registration or to prefer an appeal before the competent Appellate Authority.

6. In view of the disputed questions of fact arising for consideration, this Court is not inclined to exercise its writ jurisdiction and accordingly, relegates the Petitioner to the aforesaid statutory remedies.

7. In case the Petitioner files an application seeking revocation of the cancellation of his GST Registration or prefers an appeal, as the case may be, within a period of **15 days** from today, the same shall be considered and decided on merits without being rejected on the ground of limitation.

8. With the aforesaid observations, the present Writ Petition, along with pending application(s), if any, stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 18, 2026/PT/MM