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

CNR No. DLHC010398352026

+ **W.P.(C) 12372/2026 and CM APPL. 57334/2026**

SH JAY SINGH

.....Petitioner

Through: **Mr. Amit Kumar Jha, Adv.**

versus

**THE JOINT COMMISSIONER OF CENTRAL TAX GST
DELHI & ANR.**

.....Respondents

Through: **Mr. Gibran Naushad, SSC with
Mr. Suraj Shekhar Singh, Mr.
Hasan Haider, Mr. Anish
Mishra, Advs.**

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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24.08.2026

1. The Petitioner claims to be engaged in executing works contract. He applied for registration under Goods and Service Tax Act, 2017, and was granted registration on 07.06.2023.
2. The Petitioner was issued Show Cause Notice ['SCN'] purposing cancellation of his GST Registration on the ground that he had failed to furnish/update his bank account details, as required under Rule 10A of the Central Goods and Service Tax Rules, 2017.
3. The Petitioner claims that the e-mail address furnished at the time of registration belonged to his Chartered Accountant and that the SCN was only uploaded on the common portal. According to the Petitioner, he consequently remained unaware of the proceedings. Ultimately, by order dated 09.05.2024, his GST registration was



cancelled. The Appeal preferred by the Petitioner on 02.09.2025 has subsequently been dismissed as barred by limitation *vide* order dated 28.07.2026.

4. Learned counsel representing the Respondents submits that the Appeal was preferred much beyond the period within which the delay could have been condoned.

5. It is evident that the Petitioner's GST registration was cancelled solely on account of his failure to furnish/update the requisite bank account details. The Petitioner claims to be carrying on business as a contractor and seeks restoration of his registration upon furnishing the requisite details. There is no allegation of fraud against the Petitioner.

6. Keeping in view the aforesaid position, the Writ Petition is disposed of while directing provisional restoration of Petitioner's GST registration in order to enable him to furnish/upload the required documents within a period of one month. In the event the Petitioner furnishes the requisite documents/details within the aforesaid period and pays the penalty, if any, as may be lawfully imposed and communicated by the Respondents, his GST registration shall stand restored. In case of failure to comply with these conditions within the stipulated period, the order cancelling the Petitioner's GST registration shall stand revived.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

AUGUST 24, 2026/sp/ad