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

% Date of decision: 27.02.2024

\+ **W.P.(C) 1179/2024**

M/S SINGH TRADING CO ...... Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO, WARD 79 ZONE 7 DELHI ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Sholab Arora, Advocate

For the Respondents: Mr. Rajeev Aggarwal, ASC.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 19.09.2023, whereby, the GST registration of the petitioner has been cancelled. Said cancellation order was issued pursuant to a show cause notice for cancellation dated 20.07.2023.

2. The reason mentioned in the show cause notice for proposed cancellation was:-

> *"The Addl. Commissioner of State Tax-1 (Inv) vide letter No. PA/Addl./CST-01/446-448 dated 17-07-2023 has inform that the firm is involved in a big scam of evasion of tax."*

3. Petitioner was thereupon called upon to submit a reply, however, no reply was submitted by the petitioner.

4. As per the petitioner, neither the copy of letter of the Additional Commissioner dated 17.07.2023, referred to in the show cause notice was provided, nor any further information was provided. Petitioner was called upon to appear on the date and time notified in the show cause notice, however, the show cause notice does not mention any date, time or venue where the petitioner had to appear.

5. As per the respondents, there is material available to establish that the petitioner firm was involved in big scam of evasion of tax. However, it is conceded that the said material has not been provided to the petitioner in support of the show cause notice.

6. In view of the above, impugned order dated 19.09.2023 is set aside. Proper Officer is directed to furnish all material that the Proper Officer may have in support of the show cause notice to the petitioner

within one week from today. Thereafter, petitioner shall file a reply thereto within one week. The Proper Officer shall thereafter re-adjudicate the show cause notice within a maximum period of two weeks after giving an opportunity of personal hearing to the petitioner.

7. Petition is accordingly disposed of in the above terms.

8. Needless to state that petitioner shall be entitled to avail of such remedies as permissible in law if aggrieved by any order/action of the respondents.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 27, 2024
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