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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 27.02.2024

\+ W.P.(C) 2912/2024

M/S SAMAYSHRISTI ENTERPRISES ..... Petitioner

versus

SUPERINTENDENT, RANGE - 31, GST DIVISION, NEW DELHI. ..... Respondent

Advocates who appeared in this case:

For the Petitioner	Mr. Pulkit Verma and Mr. Peyush Pruthi, Advocates
For the Respondents:	Mr. Akshay Amritanshu, SPC with Mr. Samyak Jain, Ms. Anjali Kumari and Mr. Ayush Raj, Advocates

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

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 03.01.2024 whereby the application seeking cancellation of GST registration of the Petitioner

has been rejected.

2. Vide impugned order dated 03.01.2024, petitioner's application seeking cancellation of GST registration was rejected for the following reason:-

> *"The taxpayer neither attended personal hearing on stipulated date and time nor submitted requisite reply against the query raised. Accordingly, request for cancellation of GST registration is rejected under the provision laid down in Section 29 of CGST Act, 2017."*

3. Petitioner was engaged in business of trading of ferrous waste, scrap as well as stainless steel and possessed GST registration.

4. Learned counsel for petitioner submitted that due to financial stringency to continue business, the petitioner had closed down all business activities and was no longer interest in continuing the business. Petitioner filed an application for cancellation of GST registration w.e.f. 21.11.2023.

5. Pursuant to the application, show cause notice dated 22.11.2023 was issued by the respondents seeking additional information/clarification/documents for cancellation of registration stating "*1. Basic Details - Others (Please specify) - Please provide/ upload address for future correspondence other than mentioned in*

Principal place of Business. 2 Cancellation Details - Others (Please specify) - Please provide reconciliation of GSTR-1 and GSTR-3B along with GSTR 2A Vs. GSTR-3B."

6. As per petitioner, he submitted a response to the queries raised by the Respondent in compliance to the aforesaid notice.

7. Thereafter, impugned order dated 03.01.2024 rejected the application for cancellation of GST registration. The said order merely states "*The taxpayer neither attended personal hearing on stipulated date and time nor submitted requisite reply against the query raised. Accordingly, request for cancellation of GST registration is rejected under the provision laid down in Section 29 of CGST Act, 2017.*"

8. In our view, order dated 03.01.2024 does not qualify as an order rejecting the application seeking cancellation of GST registration as the same is bereft of any details or reasons and accordingly the same cannot be sustained.

9. In view of the above the order dated 03.01.2024 is set aside. The application of the Petitioner seeking cancellation is allowed. The GST registration of the Petitioner shall now be treated as cancelled with effect from 21.11.2023 i.e., the date when the petitioner applied for cancellation of GST registration. Petitioner shall comply with the

requirements of Section 29 of the Central Goods and Services Tax Act, 2017 and furnish the requisite details.

10. It is clarified that Respondents are also not precluded from taking any steps for recovery of any tax, penalty or interest that may be due in respect of the subject firm in accordance with law.

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

12. Order *dasti* under the signatures of the Court Master.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 27, 2024/rs