$~1

* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 18.03.2024

\+ W.P.(C) 3328/2024

MD MUSTAFA RAZA ..... Petitioner

versus

SUPERINTENDENT RANGE 21 CENTRAL GOODS AND SERVICE TAX & ANR. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Anurag Rajput, Mr. Dhruv Bhardwaj, Mr. Sahib Rajput and Mr. Sahil Puri, Advocates.

For the Respondents: Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates

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

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 06.01.2024, whereby the GST registration of the petitioner has been cancelled retrospectively with effect from 01.03.2023 and seeks direction to the respondent to allow the application of the petitioner for revocation of cancellation of registration dated 16.01.2024.

2. Show Cause Notice dated 11.10.2023 was issued to Petitioner seeking to cancel its registration. Though the notice does not specify any cogent reason, it merely states "*returns furnished by you under section 39 of the Central Goods and Services Tax Act, 2017*" along with an observation stating, *"Failure to furnish returns for a continuous period of six months"*. Further, the said Show Cause Notice also does not put the petitioner to notice that the registration is liable to be cancelled retrospectively. Accordingly, the petitioner had no opportunity to even object to the retrospective cancellation of the registration.

3. Thereafter, the impugned order dated 06.01.2024 passed on the Show Cause Notice does not give any reasons for cancellation. It merely states "*reference to show cause notice issued dated 11/10/2023"* and subsequently states "*the effective date of cancellation of your registration is 01/03/2023"*. The order states that the effective date of cancellation of registration is 01.03.2023 i.e., a retrospective date. There is no material on record to show as to why

the registration is sought to be cancelled retrospectively.

4. Pursuant to impugned order dated 06.01.2024, Petitioner had filed an application for revocation of cancellation of registration dated 16.01.2024 on the ground *"Due to non filling of return you have cancelled my GST registration. But reason behind my this delay is my father expired during this period and i also changed my accountant whose delayed my return"*

5. Learned counsel for petitioner submits that the father of the petitioner passed away on 28.09.2023 and he had gone to his native village to perform his father's last rituals. Therefore, he had not filed his returns on time.

6. Pursuant to order dated 06.01.2024, we are informed that petitioner had appeared before the Assistant Commissioner on the date and time fixed in support of his application seeking revocation of the cancellation of registration.

7. Learned counsel for respondent submits that certain queries have been raised which have been responded by the petitioner and accordingly no decision on the application for revocation has been taken.

8. In view of the above, this petition is disposed of directing the

Proper Officer to decide the application of the petitioner seeking revocation within a period of two weeks from today.

9. It is clarified that this Court has neither considered nor commented upon the merits and contentions of the either party. All rights and contentions of the parties are reserved.

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

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 18, 2024
'rs'