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

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Date of decision: 14.03.2024

W.P.(C) 3773/2024 & CM APPL. 15528/2024

**RAJKUMAR SINGHAL, SOLE PROPRIETOR SHRI BALAJI  
AGRO INDUSTRIES** ..... Petitioner

Through: Mr. Dayaar Singla, Advocate.

versus

**THE GOODS AND SERVICES TAX NETWORK  
& ORS.** ..... Respondents

Through: Mr. Akshay Amritanshu and  
Mr. Samyak Jain, Advocates for  
R-2.  
Mr. Rajeev Aggarwal, ASC  
with Ms. Samridhi Vats,  
Advocate for R-3.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

### **JUDGMENT**

#### **SANJEEV SACHDEVA, J. (ORAL)**

1. Learned counsel for petitioner submits that the subject Show Cause Notice is defective for the reason it does not mention the name and designation of the concerned officer who has issued the same. He further submits that there is reference to certain supportive documents attached, however, there is no attachment to the Show Cause Notice and there is no indication as to where the petitioner will find the supportive documents. Learned counsel for petitioner further submits that the Show Cause Notice has not been signed by the proper officer



but bears the digital signatures of Goods and Service Tax Network.

2. Issue notice. Notice is accepted by learned counsel appearing for respondent No.2.

3. Learned counsel for respondent No.3 submits that the subject Notice has been issued by the Central Authorities and the State Commissionerate is neither necessary, nor a property party.

4. In view of the above, learned counsel for petitioner prays for deletion of respondent No.3 from the array of parties. Accordingly, respondent No.3 is deleted from the array of parties. Amended memo of parties be filed within two days.

5. Learned counsel for respondents submits that Form GST REG 31 dated 19.02.2024 was physically dispatched to the petitioner on 20.02.2024, calling upon the petitioner to submit a reply within 30 days on receipt of notice. A copy of the Form GST REG 31 dated 19.02.2024 has been produced in Court. The same is taken on record.

6. Learned counsel for the petitioner submits that petitioner has not received the Form GST REG 31 and reserves his right to take appropriate remedy against the same.

7. A perusal of show cause notice dated 19.02.2024 shows that the same has been issued on the ground that registration has been obtained by means of fraud, willful misstatement or suppressing of facts. The notice is unclear as to which of the ground applies i.e. fraud, willful misstatement or suppressing of facts. The notice neither bears the



name and designation nor the signatures of the issuing authority.

8. As per the petitioner, notice was signed by the Goods and Services Tax Network. Further, we note that the notice states that the noticee is to refer to supporting documents attached to have case specific details, however, admittedly, no such documents were attached with the notice.

9. The Form GST REG 31, relied upon by the respondents does not further their case for the reason that Form is not show cause notice for cancellation of registration. Cancellation of registration was proposed by the show cause notice dated 19.02.2024, which also suspended the registration of the petitioner.

10. We note that Rule 21A of the Central Goods and Services Tax Act, 2017, requires that the person who is alleged to be in contravention shall be intimated in Form GST REG 31 electronically on the common portal or by sending the communication to the e-mail address provided at the time of registration or as amended from time to time.

11. Form GST REG 31 admittedly has not been uploaded on the portal or sent electronically over e-mail to the petitioner but is stated to have been sent to the petitioner by physical mail, which cannot be a mode of service, as prescribed under Rule 21A. In any event, Form that has been produced in Court today, is not the show cause notice, which was sent to the petitioner.



12. In view of the above impugned show cause notice dated 19.02.2024 as well as Form GST REG 31 also dated 19.02.2024 are set aside. It is, however, clarified that it would be open to the respondents to issue a proper show cause notice to the petitioner in accordance with law in case there is any infraction, and if issued, the same be disposed of in accordance with law after giving an opportunity of personal hearing to the petitioner.

13. It is clarified that this Court has neither considered nor commented on the merits or contentions of either party. All rights and contentions are reserved.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**MARCH 14, 2024/vp**