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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
 % Date of decision: 10.04.2024

+ W.P.(C) 5169/2024 & CM APPL. 21150/2024 (stay)

M/S. BALAJI TRADING CO. Petitioner
 versus

THE COMMISSIONER & ANR. Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Shivender Kumar Sharma with Mr. Urooj Choudhary, Advocate.
 For the Respondents: Mr. Rajeev Aggarwal, ASC with Ms Shaguftha Hameed & Ms. Samridhi Vats, Advocates.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks quashing of Show Cause Notice dated 21.12.2023, whereby the petitioner was called upon to show cause as to why the GST registration be not cancelled for the following reasons:

“Firm was found locked at the time of visit of GSTI on 20.12.2023. The GSTI (FFC) has also made a phone call but the proprietor failed to respond properly and local enquiry conducted by GSTI reveals that firm opens once in 10-12 days.”

2. Issue notice. Notice is accepted by learned counsel appearing for respondent. With the consent of the parties, petition is taken up for final disposal today.

4. Petitioner was a proprietor of M/s Balaji Trading Co. and



possessed GST registration.

5. Learned Counsel for Petitioner submits that Petitioner had filed a detailed reply dated 22.12.2023 to said Show Cause Notice. However, the said reply has not been considered and the GST registration of the Petitioner has been suspended and remains in suspension since.

6. *Per Contra* Learned counsel for respondents under instructions submits that the Show Cause Notice shall be adjudicated within a period of two weeks from today.

7. In view of the above, the petition is disposed of directing the proper officer to decide the Show Cause Notice dated 21.12.2023 in accordance with law within a period of two weeks after giving an opportunity of personal hearing to the petitioner.

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

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 10, 2024/sk