2024:DHC:3387-DB

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

% Date of decision: 26.04.2024

W.P.(C) 5888/2024 & CM APPL. 24308/2024

M/S SHOPPERS HOME ..... Petitioner

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX NORTH DELHI ...... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Pranay Jain, Advocate (through VC) & Mr. Karan Singh, Advocate.

For the Respondent: Mr. Anurag Ojha, SSC (through VC) with Mr. Kumar Abhishek, Mr. Subham Kumar, Mr, Satyam Parashar, Advocates.

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

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 15.03.2024 whereby the application of the petitioner seeking cancellation of the GST registration has been dismissed on the ground that some discrepancies were found in the returns and the reply submitted by the petitioner was not found satisfactory and also the fact that the petitioner did not

attend the personal hearing.

2. Learned counsel for the petitioner submits that petitioner had duly uploaded all the requisite documents and however did not receive any notice for a personal hearing and as such the documents could not be brought to the attention of the proper officer.

3. Issue notice. Notice is accepted by learned counsel appearing for the respondents. With the consent of the parties, petition is taken up for hearing.

4. We may note that the notice issued to the petitioner on 14.02.2024 requiring the petitioner to furnish additional information/clarification does not mention that petitioner had to appear for personal hearing. The notice also does not indicate the name or designation of the officer where petitioner had to appear.

5. Accordingly, we of the view that no opportunity of personal hearing was given to the petitioner. This is also not disputed on behalf of the Respondents. Thus, the impugned order dated 15.03.2024, rejecting the application for cancellation of registration holding that petitioner did not appear for personal hearing is not sustainable and is accordingly set aside. The application of the Petitioner seeking cancellation of GST registration is restored on the file of the Proper Officer.

6. Petitioner shall be given an opportunity of personal hearing by the Proper Officer before adjudicating the application of the petitioner seeking cancellation of the GST registration.

7. In case petitioner desires to file further documents, the same be filed within a period of one week from today and thereafter, the Proper Officer shall re-adjudicate the application in accordance with law.

8. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 26, 2024/*sk*