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

\+ W.P.(C) 5962/2024

M/S AK ENTERPRISES THROUGH ITS PROPRIETOR SH ANKIT KUMAR .....Petitioner

Through: Mr. R.P. Singh, Mr. Yash Aggarwal and Mr. Aman Sinha, Advs.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 75 ZONE 7 DELHI & ANR .....Respondents

Through: Mr. Rajeev Aggarwal, ASC and Mr. Shubham Goel, Mr. Mayank Kamra, Advs.
Mr. Arnav Kumar, SSP and Mr. Chetanya Kapoor, Adv.
Mr. Arnav Kumar, SSP, CGST.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **04.09.2024**

CM APPL. 51409/2024 (for preponement of hearing)

1. This is an application seeking advancement of the hearing scheduled on 14.11.2024.

2. For the reasons stated in the application, the same is allowed and the petition is taken up for hearing.

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3. The petitioner has filed the present petition impugning an order dated 29.11.2023 (hereafter *the impugned order*), whereby the petitioner's GST registration was cancelled with retrospective effect from 07.02.2022.

4. The impugned order was issued pursuant to a Show Cause Notice

dated 08.11.2023 (hereafter *the SCN*), whereby the petitioner was called upon to show cause why its registration should not be cancelled.

5. It is relevant to refer to the reasons that are set out in the said SCN. The same are reproduced as under:

> '1. In reference of letter dated 07.06.2023 received from Directorate General of Goods & Services Tax Intelligence Delhi Zone Unit, this office had cancelled your registration being non-existent at your PPOB. Further, in response of receipt of your application for revocation on AIO portal, PV was again conducted by this office on 26.10.2023 wherein you were again found to be non-existing at your registered address as per PV report dt. 26.10.23. Copy of REG-30 is attached herewith for your kind reference.'

6. The petitioner was called upon to furnish its reply within a period of seven working days from the service of the said notice and was directed to appear before the proper officer on 04.11.2023. The petitioner's GST registration was suspended with effect from the date of the said notice, that is with effect from 08.11.2023.

7. Concededly, the petitioner neither responded to the SCN dated 08.11.2023, nor appeared before the concerned officer on 14.11.2023.

8. In the aforesaid circumstances, the proper officer had issued the impugned order.

9. The petitioner has an equally efficacious appellate remedy against the impugned order and therefore, we do not consider it apposite to entertain the said petition.

10. The petitioner would be at liberty to file an appeal along with all relevant documents in support of its contentions that it was existing at his principle place of business.

11. In the event such an appeal is filed within a period of two weeks from today, the same would be considered by the appellate authority expeditiously on merits uninfluenced by the question of delay**.**

12. The petition stands disposed of with the aforesaid observations.

13. The hearing scheduled on 14.11.2024 stands cancelled.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 04, 2024/cl