



\$~37

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

+ **W.P.(C) 6627/2024**

M/S ON CLOUD SOFTWARE CONSULTANTS PVT. LTD.

.....Petitioner

Through: Ms. Priyanka Goel, Adv.

versus

PR. COMMISSIONER, CGST DELHI, SOUTH

.....Respondent

Through: Mr. Atul Tripathi, SSC for
CBIC along with Mr. V.K.
Attri, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

20.11.2024

%

1. The writ petitioner is aggrieved by the orders passed by the respondents rejecting its application for registration under the Central Goods and Services Act, 2017 [**'Act'**]. The application preferred had come to be rejected by way of an Order-in-Original dated 18 June 2023. The aforesaid order has thereafter been affirmed by the Appellate Authority in terms of its order of 12 March 2024.

2. As is evident from a reading of the order penned by the Appellate Authority, the petitioner had failed to furnish the documentation which had been required in terms of a Show Cause Notice [**'SCN'**] dated 17 May 2023. It is this which appears to have weighed upon the respondents to reject the application for registration.

3. Although it is contended before us that the requisite documentation was placed on the record of the Appellate Authority,



since there was an admitted failure to respond to the SCN dated 17 May 2023, we find no justification to interfere with the orders impugned.

4. Accordingly, while we find no ground to issue the prerogative writs as prayed for, we dispose of the instant writ petition by according liberty to the writ petitioner to apply for registration afresh.

5. Subject to all necessary documentation and information being provided to the respondents, the same may be examined and disposed of in accordance with law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 20, 2024/RW