



2024:DHC:4147-DB



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

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Date of decision: 20.05.2024

W.P.(C) 7224/2024 & CM APPL. 30103/2024

M/S BALAJI TILAK METAL AND ALLOYS P. LTD. Petitioner

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE
AND TAXES, GOVERNMENT
OF NCT OF DELHI & ANR. Respondents

Advocates who appeared in this case:

For the Appellant: Mr. Pranay Jain, Advocate.

For the Respondent: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar,
Ms. Shaguftha H. Badhwar & Ms. Samridhi Vats,
Advocates for R-1.

Mr. Atul Tripathi, SSC for CBIC with Mr. V.K. Attri,
Advocate.

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 27.03.2024, whereby the GST registration of the petitioner has been suspended.

2. The Show Cause Notice dated 15.02.2024 was issued to the petitioner proposing to cancel its GST registration. The notice also

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suspended the GST registration w.e.f. 15.02.2024.

3. Pursuant to the said Show Cause Notice, petitioner appeared before the Proper Officer on 22.02.2024, whereupon the suspension was recalled and petitioner was directed to join the investigation before the Anti Evasion Cell. The investigation was pending before the Anti Evasion Cell on the ground that petitioner was a non-existent firm.

4. The case of the petitioner is that petitioner was duly existing and is carrying on the business.

5. Learned counsel submits that petitioner was found non-existent at the earlier address of the petitioner and the new address had already been uploaded on the GST portal, which was not noticed by the Anti Evasion Cell.

6. Learned counsel for respondents submits that subsequent suspension by Show Cause Notice dated 27.03.2024 has been ordered on the ground that petitioner failed to join investigation before the Anti Evasion Cell. Further it is contended that petitioner also did not satisfy the Proper Officer with regard to the contention of not carrying on any business from the registered address.

7. In view of the above, petitioner is directed to appear before the Anti Evasion Cell on 28.05.2024 at 12 Noon and shall also appear before the Proper Officer on 29.05.2024 at 12 Noon.



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8. Thereafter, the said authorities shall pass appropriate orders on the request of the petitioner for recalling the suspension within a maximum period of two weeks.

9. Respective orders shall be communicated to the petitioner immediately on their passing. Needless to state that it would be open to the petitioner to avail of such further remedies as permissible in law in case aggrieved by any order passed by the Proper Officer or the Anti Evasion Cell.

10. All rights and contentions of the parties are reserved.

11. Petition is disposed of in the above terms.

12. A copy of this order be given *dasti* under the signatures of Court Master.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 20, 2024/vp