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

\+ W.P.(C) 9990/2024

M/S. MONA PORTFOLIO LIMITED .....Petitioner

Through: Mr. Arjun, Advocate.

versus

THE SALES TAX OFFICER, NEW DELHI .....Respondent

Through: Mr. Rajeev Aggarwal, ASC alongwith Mr. Shubham Goel, Adv.

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

O R D E R

% **22.07.2024**

1. The petitioner has filed the present petition impugning an order dated 17.05.2023 (hereafter *the impugned order*) whereby the petitioner's GST Registration was cancelled with retrospective effect from 01.07.2017.

2. The impugned order was passed pursuant to a Show Cause Notice dated 30.11.2022 (hereafter *SCN*), whereby the petitioner was called upon to show cause as to why its GST registration not be cancelled on the ground that it was not found functioning/existing at its principal place of business. Although the petitioner was granted an opportunity to respond to the said SCN and was also afforded a personal hearing, the petitioner did not avail the said opportunity. Consequently, the adjudicating authority proceeded to cancel the petitioner's GST registration with retrospective effect.

3. The SCN did not propose cancellation of the petitioner's GST registration with retrospective effect. Thus, there is some merit in the petitioner's contention that the petitioner was not granted an opportunity to

address the cancellation of its GST registration with retrospective effect.

4. It is the petitioner's case that he had shifted its principal place of business and prior to issuance of the impugned order had informed the proper officer that it had shifted its principal place of business from No. 399, Ground Floor, Bhera Enclave, Paschim Vihar, New Delhi -110087 to Office No. 405, PP Towers, Netaji Subhash Place, Pitampura, New Delhi -110034.

5. The petitioner had also annexed a consent letter from the owner of the new premises as well as the electricity bill of its current address.

6. The petitioner has not made any amendment in its registration, which was necessary consequent to it changing its principal place of business. The petitioner's response to the proper officer is also wanting as it does not disclose the date on which the office/principal place of business was shifted nor does it provide any supporting evidence that the petitioner was carrying on its business from its declared principal place of business (No. 399, Ground Floor, Bhera Enclave, Paschim Vihar, New Delhi – 110087), prior to its shifting to a new address.

7. Considering the above, in the given facts, we consider it apposite to permit the petitioner to produce all the relevant documents in support of its case:

(a) that it was carrying business from its declared principal place of business till a specified date; and

(b) that it shifted its principal place of business to another location.

The petitioner may file all the relevant documents before the proper officer in support of its case, within a period of 2 weeks.

8. The impugned order is set aside and the matter is remanded to the proper officer to consider the same afresh after affording an opportunity of

hearing to the petitioner.

9. In the event that the proper officer is satisfied as to the material produced by the petitioner, it would restore the petitioner's GST registration to enable the petitioner to comply with the statutory compliance for amending its principal place of business.

10. The petition is disposed of in the above terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 22, 2024

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