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

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Date of Decision: 13.08.2024+ **W.P.(C) 11231/2024 & CM APPL. 46485-86/2024****NISHANT TANDON**

.....Petitioner

Through: Mr N K Bhatnagar and Ms Pratishtha
Majumdar, Advocates.

versus

COMMISSIONER, CGST, EAST DELHI

.....Respondent

Through: Mr.Rajeev Aggarwal, ASC and
Mr.Shubham Goel, Advocate.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE SACHIN DATTA****VIBHU BAKHRU, J. (ORAL)**

1. The petitioner has filed the present petition, *inter alia*, praying as under:-

“(a) To direct the Respondent to re-activate the User id jaiambaygst_7 of the Petitioner on the GST Portal www.gst.gov.in in order to enable the Petitioner to fetch all material information uploaded and fed on the portal by the Petitioner including the periodic statement of GST paid by the Petitioner during the course of his business along with details of the parties with whom the Petitioner made transactions, as per his GST Returns, copies of all GST Returns filed by the Petitioner periodically during the course of his business against the said GST Number 07AANFJ2255K1Z2 and copies of all payment



challans against the said GST Number.

(b) To direct the Respondent to record the formal cancellation of GST number 07AANFJ2255K1Z2 against User Id jaiambaygst_7 upon his request w.e.f from 14.06.2021, and not from 16.08.2017 and issue a formal communication to the Petitioner to this effect.

Alternate Relief:

(c) To direct the Respondent to provide physical copies/soft copies of all documents sought by the Petitioner in prayer (a) above, in case it is not possible for the Respondent to re-activate the user ID jaiambaygst_7 of the Petitioner on the GST portal.”

2. The petitioner is a constituent partner of the firm M/s. Jai Ambay Pharmacy, which was registered with the GST authorities and assigned the Goods and Services Tax Identification Number (GSTIN): 07AANFJ2255K1Z2. The petitioner claims that the constituent partners of the firm had decided to mutually dissolve the firm and accordingly, did so on 01.07.2021. Thereafter, the constituent partners of the said firm sought the cancellation of their firm’s GST registration by writing a letter to the aforesaid effect.

3. It is stated that the respondent issued the Show Cause Notice dated 14.06.2021 (hereafter *the SCN*) and called upon the petitioner to show cause as to why the registration of the firm be not cancelled on account of change of constitution of the business and dissolution of the partnership deed as submitted by one of its partners (Ms. Nidhi Arora). Thereafter, the firm’s GST registration was cancelled by an order dated 15.03.2022 with effect



from 16.08.2017 as no reply was furnished to the SCN.

4. It is important to note that the firm's GST registration was cancelled retrospectively with effect from 16.08.2017. Concededly, none of the partners took any steps to assail the order dated 15.03.2022 cancelling the firm's GST registration with retrospective effect.

5. The petitioner states that he has now become aware that an order dated 25.04.2024 has been passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*)/ the Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act*) raising a demand of ₹67,328/-. It is contended on behalf the petitioner that the firm's GST registration was not cancelled by any action of a proper officer, but it was pursuant to the application made by its partner(s). He also submits that the partnership firm responded to the SCN, however, he does not have a copy of the same. He states that since the GST portal of the firm is locked, he has been unable to access any of the notices or other documents.

6. The contentions advanced by the learned counsel for the petitioner are unsubstantiated. The petitioner has not filed a copy of the application seeking cancellation of the firm's GST registration. The petitioner merely relies upon the order dated 15.03.2022 cancelling the firm's GST registration, which refers to a reply dated 03.12.2021 furnished in response to the SCN. This is an apparent technical glitch as reference to a reply appears in all such orders. However, the next sentence of the said order clearly states that no reply to the SCN has been submitted.

7. The learned counsel for the petitioner submitted that this petition is



confined to seeking copies of the returns and documents which are available with the GST authorities in order to enable the petitioner to pursue its appellate remedy.

8. Mr Aggarwal, learned counsel appearing for the respondent submits that if the petitioner applies for copies of the requisite documents, the same would be provided to the petitioner and he has no objection to the same.

9. In view of the above, the alternate relief claimed by the petitioner is allowed. The respondent is directed to supply physical /soft copy of the documents as sought by the petitioner and as set out in the alternate prayer, if the same are available with the respondent. These documents shall be provided to the petitioner within one week from date.

10. It is also directed that if the petitioner avails of the appellate remedy within a period of four weeks from date, the same would be considered uninfluenced by the question of delay.

11. The petition stands disposed of in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 13, 2024

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Click here to check corrigendum, if any