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

\+ W.P.(C) 11275/2024 CM APPL. 46703/2024 CM APPL. 46704/2024

SHREE SHYAM POLYCHEM
THROUGH ITS PROPRIETOR AMAN GARG HUF .....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir & Mr. Dilip Kumar, Advocates.

versus

COMMISSIONER OF CENTRAL
GOODS AND SERVICES TAX AND ANOTHER .....Respondents

Through: Advocate (appearance not given).

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

<u>O R D E R</u>

% **22.08.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning an order dated 23.07.2024 (hereafter '*the impugned order'*) whereby the petitioner's GST registration was cancelled with effect from 20.06.2020. The petitioner is aggrieved on account of the retrospective cancellation of his GST registration.

2. The petitioner applied for cancellation of his GST registration on 07.04.2021 with effect from 28.02.2021, however, that application was rejected as certain information sought from the petitioner was not provided.

3. Learned counsel appearing on behalf of respondents states, on instructions, that there is no objection if the cancellation of the petitioner's GST registration is made operative with effect from 28.02.2021, instead of 20.06.2020 as directed by the impugned order dated 23.07.2024. However,

the same be subject to the petitioner furnishing all of its KYC documents and address for future correspondence and reserving the right of the respondent to initiate such appropriate proceedings against the petitioner, as may be warranted, in accordance with law.

4. Learned counsel appearing on behalf of the petitioner concurs with the said submissions.

5. In view of the above, the present petition is disposed of by directing that the cancellation of the petitioner's GST registration in view of the impugned order will be effective from 28.02.2021.

6. The petitioner would submit all its KYC documents as well as its address for future correspondence, to the proper officer within a period of two weeks from date.

7. It is clarified that this order will not preclude the respondent from initiating or pursuing such proceedings for any statutory violation or for the recovery of any dues in accordance with law. The respondent is also not precluded from initiating proceedings for cancellation of GST registration of the petitioner with retrospective effect, if the same is warranted, albeit, in accordance with law.

8. The present petition is disposed of with the above directions.

9. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 22, 2024
at