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

\+ W.P.(C) 12316/2024

M/S PERFECT INVESTIGATION .....Petitioner

Through: Mr.Atin Handuja, Mr. Arun Kumar Tiwari, Mr. Ram Murti, Advocates.

versus

SALES TAX OFFICER CLASS II /AVATO, WARD-63, ZONE-6, DELHI .....Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubam Goel & Mr. Mayank Kamra, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**O R D E R**

% **01.10.2024**

1. The writ petitioner is aggrieved by the order dated 08 April 2022 pursuant to which its Goods and Services Tax [**'GST'**] registration has been cancelled on an allegation of non-filing of returns. The order would seem to indicate that no tax liability stands foisted upon the petitioner nor are there any outstanding payments due.

2. It is in the aforesaid context that we bear in consideration Rule 23 of Central Goods and Services Tax Rules, 2017 [**'CGST Rules'**], the relevant part whereof is extracted hereinbelow :

> "**23. Revocation of cancellation of registration**
>
> (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date

of the service of the order of cancellation of registration [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,] at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

[Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:………………..”

3. Learned counsel for the writ petitioner on instructions state that they are ready and willing to furnish all returns subject to the same being accepted by the respondents and the cancellation order being revoked in terms as envisaged in the aforesaid Rule.

4. We accordingly dispose of the writ petition by according liberty to the writ petitioner to apply for revocation of the order of cancellation and furnish all Returns for the periods in respect of which there was non-compliance. In case such an application is moved within a period of three weeks from today, the competent authority may examine the prayer for revocation and dispose of the same in accordance with law.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**OCTOBER 1, 2024/**VLD