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

\+ W.P.(C) 12534/2024 and CM APPL.52151/2024

M S ABHISHEK APPLIANCE PVT LTD .....Petitioner

Through: Ms. Anjali Jha Manish, Mr. Priyadarshi Manish, Ms. Divya Rastogi, Mr. Ankur Singh ad Mr. Aman Singh, Advs.

versus

ASSISTANT COMMISSIONER CGST-DELHI NORTH COMMISSIONERATE & ORS. .....Respondents

Through: Mr. Atul Tripathi and Mr. V.K. Attri, Advs.

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

O R D E R

% **06.09.2024**

1. The petitioner has filed the present petition impugning an order dated 20.08.2024, whereby the petitioner's GST registration was cancelled with retrospective effect from 02.07.2017. The proper officer has noted that as per their records an e-way bill, which is available on the GST common portal and was filed by the petitioner, the petitioner had received inward supplies at its principal place of business (at First Floor, B-21, G.T. Karnal Road, Mahendru Enclave, North West Delhi, Delhi-110033). However, the said premises were not in existence when an inspection was carried out by the Anti Evasion Branch on 12.01.2024. It was also noted that the petitioner had received input tax credit of₹7,55,69,643/ -, out of which the substantial amount of ₹6,59,05,572/- was received from cancelled firms.

2. It is contended on behalf of the petitioner that the petitioner also had

an additional place of business and was carrying on its business from the said premises as the petitioner was re-constructing its principal place of business. It is also contended that the e-way bills had correctly indicated that the goods were transported to the warehouse and not to its principal place of business. Therefore, the principal reason that the inward supplies were made at the principal place of business is erroneous.

3. The petitioner has an equally efficacious remedy of an appeal before the Appellate Authority.

4. In view of the above, we do not consider it apposite to entertain the present petition. Undisputedly, the question whether the reasons stated in the impugned order are erroneous can be examined by the Appellate Authority in the event the petitioner appeals the said decision.

5. In view of the above, we dispose of the petition.

6. We, however, consider it apposite to observe that in the event the petitioner files an appeal within a period of two weeks from date, the same would be considered by the Appellate Authority as expeditiously as possible and preferably, within a period of two weeks thereafter.

7. We clarify that all rights and contentions of the parties are reserved.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 06, 2024/cl