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

\+ **W.P.(C) 12590/2024 & CM APPL. 19186/2025**

SINGHAL SINGH RAWAT .....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh Bhola, Mr. Piyush Kumar & Ms. Urvashi Dhiman, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX (CGST), DELHI-WEST .....Respondent

Through: Mr. Aakarsh Srivastava, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 02.04.2025

1. This hearing has been done through hybrid mode.

CM APPL. 19186/2025 in W.P.(C) 12590/2024

2. The present application has been filed by the Petitioner- Singhal Singh Rawat under Section 151 of Code of Civil Procedure, 1908 *inter alia* seeking modification of order dated 12th September, 2024 to grant an extension of two weeks to the Petitioner to file the requisite documents.

3. The case of the Petitioner is that he had been given three weeks' time in terms of the said order to file a response to the Show Cause Notice dated 17th November 2022 which has not been filed till date. The present application seeks further time to file the said reply on the ground that the Petitioner was not in good terms with his Chartered Accountant and he took some time in collecting the documents. The relevant portion of the said order dated 12th September 2024 reads as under:

11. In view of the above, we consider it apposite to set aside the retrospective effect and permit the petitioner to file a response to the impugned SCN assuming that the same proposed to cancel the petitioner's GST registration with retrospective effect. The petitioner is at liberty to provide all documents and materials as are considered relevant to establish that the petitioner was existing at the declared principal place of business till closure of the business in the month of November 2022. ***The petitioner may file the response to the impugned SCN within three weeks from date.*** *The proper officer shall consider the same and pass the appropriate order after affording opportunity to the petitioner of personal hearing as expeditiously as possible, preferably within the period of two months after the personal hearing.*

4. Mr. Srivastava, Ld. Counsel for the Respondent raises a preliminary objection to the maintainability of this application. Ld. Counsel has placed on record three documents to show how the identity of the Petitioner itself is in doubt. Reliance is placed upon the rent agreement of the Petitioner downloaded from the Portal, the affidavit filed with the writ petition and the affidavit filed with the present application to show that there is a major discrepancy in the signatures of the Petitioner.

5. Let the Petitioner physically appear before the Court on the next date of hearing.

6. List on 16th April, 2025 in the supplementary list.

7. In the meantime, Mr. Srivastava, ld. Counsel for the Respondent shall

also take instructions as to whether any order has been passed in this matter.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 2, 2025
Rahul/ck