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

% *Date of Decision : 20.09.2024*

\+ **W.P.(C) 13035/2024 & CM APPL. 54402/2024**

MD WAZID RAZA
.....Petitioner

Through: Mr Dhruv Bhardwaj, Advocate.

versus

SUPERINTENDENT RANGE-108 CENTRAL GOODS AND SERVICE TAX & ANR.
.....Respondents

Through: Ms Anushree Narain, SSC and Mr Ankit Kumar, 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 that directions be issued to the respondents to revoke the suspension of the petitioner's Goods and Services Tax (GST) registration. The petitioner, essentially, impugns the Show Cause Notice dated 24.07.2024 (hereafter *the impugned SCN*) whereby the petitioner was called upon to show cause as to why the petitioner's GST registration not be cancelled. The impugned SCN, is reproduced as under:-

> "**Show Cause Notice for Cancellation of Registration**
> Whereas on the basis of information which has come to my notice, it appears that your

registration is liable to be cancelled for the following reasons:

1. Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts
2. Rule 21(g)-person violates the provision of rule 86B

Remarks:
During Physical verification, the taxpayer found non-existent on the declared principal place of business.
You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.
You are hereby directed to appear before the undersigned authority on 02/08/2024 at 12:45.
If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex parte* on the basis of available records and on merits.
Please note that your registration stands suspended with effect from 24/07/2024.
Kindly refer the supportive document attached for case specific details- Not Applicable"'

2. Although, the reasons set out in the impugned SCN are not intelligible, however, the remarks indicate that during the physical verification, the petitioner was found to be non-existent at his declared principal place of business. The learned counsel for the respondent submits that this is the principal reason for proposing to cancel the petitioner's GST registration.

3. The petitioner responded to the impugned SCN on 01.08.2024. However, the learned counsel for the respondent submitted that the

petitioner has not annexed any documents to establish that he was carrying on his business from the principal place of business.

4. The copy of the reply filed by the petitioner is annexed to the present petition. It indicates that no supporting documents have been furnished by the petitioner.

5. In view of the above, we consider it apposite to permit the petitioner to furnish all such documents as are considered relevant to establish that he was functioning at his principal place of business, within the period of one week from date. The respondents are directed to consider the same and pass an appropriate order after affording the petitioner an opportunity to be heard.

6. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**SEPTEMBER 20, 2024**

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*Click here to check corrigendum, if any*