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

\+ W.P.(C) 13583/2024

M/S VINAYAK ENTERPRISES .....Petitioner

Through: Mr. Pranay Jain, Adv.

versus

ASSISTANT COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX, BAWANA DIVISION, NORTH DELHI .....Respondent

Through: Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

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

% **06.12.2024**

1. The writ petitioner impugns an order dated 09 September 2024 pursuant to which its Goods & Services Tax registration has come to be cancelled with the respondents alleging that the provisions of Section 29(2)(e) of the Central Goods & Services Tax, Act, 2017 ["**CGST Act**"] stood attracted.

2. Ms. Narain, learned counsel representing the respondents, however, on instructions draws our attention to an application dated 10 September 2024 which is stated to have been moved by the writ petitioner seeking revocation of the order dated 09 September 2024.

3. While examining that application the respondents also appear to have issued a Show Cause Notice ["**SCN**"] on 13 September 2024 requiring the writ petitioner to furnish invoices and other documents.

The contents of that SCN are extracted hereinbelow:

"**Form GST REG-23**

[See Rule 23(3)]

Reference No.: ZA0709240653690 Date: 13/09/2024

To

PRAMOD

KHASRA NO. 106/436 I-07 106/437 0-03, Siraspur Road, New Delhi, SIRASPUR ROAD, North Delhi, Delhi, 110082

GSTIN: 07CEBPK4063EIZT

Application Reference Number (ARN): AA070924023989L **Date:** 10/09/2024

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated 10/09/2024 regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1. Reason for revocation of cancellation – Others (Please specify) – Please submit the following documents: Purchase invoices along with e-way bill number in respect of purchase made during FY-2024-25, Proof of payment i.e. Bank Statement for FY- 2024-24, Party-wise Purchase/Sale Ledger, ITC Reconciliation sheet for the 2024-25, Aadhar/ Pan Card of proprietor. Further, you are requested to appear personally before the undersigned on 20.09.2024 at the Office of CGST, Delhi North, 17-B, IAEA House, I.P. Estate, New Delhi- 110 002

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 on 20/09/2024 at 11:30.

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.

Kindly refer the supportive document attached for case specific details.

Place: Delhi

Date: 13/09/2024

Naveen Kumar Manchanda
Superintendent
RANGE-44"

4. In view of the aforesaid, we are of the opinion that the ends of justice would warrant the petitioner being accorded liberty to respond to the aforesaid notice.

5. Let appropriate documentation, as required and requested, be submitted within a period of two weeks from today. The application for revocation may, consequently, be examined and disposed of in accordance with law and with due expedition.

6. The writ petition shall stand disposed of in terms of the above.

7. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 06, 2024/kk