



\$~74

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13675/2024**

ASHOK KUMAR (PROPRIETOR OF M/S SURYA SALES CORPORATION)
.....Petitioner

Through: **Mr. Karan Sachdev & Mr. Somesh Jain, Advs.**

versus

ASSISTANT COMMISSIONER CGST MANDOLI DIVISION DELHI EAST & ANR.
.....Respondents

Through: **Mr. Gibran Naushad, Senior Standing Counsel.**

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

ORDER
% **27.09.2024**

CM.Appl. No. 57306/2024 (Exemption)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 13675/2024 and CM.APPL. No. 57305/2024 (Stay)

1. The writ petitioner is aggrieved by the order dated 07 November 2023 pursuant to which its registration under the Central Goods and Service Tax Act, 2017 ["Act"] has come to be cancelled. The order itself was preceded by a Show Cause Notice ["SCN"] dated 09 October 2023 and in terms of which it was alleged that the petitioner had failed to comply with the specified provisions of the Act read alongwith the Central Goods and Service Tax Rules, 2017



[**“Rules”**].

2. Quite apart from it being ex facie evident that the SCN was devoid of any details or particulars of the infraction alleged, we find that the final order cancelling the registration appears to allude to the petitioner not being found to be operating from the premises which stood recorded in its Certificate of Registration.

3. The petitioner has brought to our attention the fact that it had rented out new premises on 01 November 2023. Learned counsel also draws our attention to Rule 19 of the CGST Rules and which enables a registered person to seek amendment of the Certificate of Registration in case any changes occur and warrant modification of any particular fact recorded or field of information forming part thereof within a period of 15 days of such change.

4. It is thus manifest that the impugned order had come to be passed even before the expiry of the said period and thus deprived the petitioner of applying in terms of Rule 19. We, consequently, find ourselves unable to sustain the view that has been taken.

5. However, since these changes do not appear to have been brought to the attention of the competent authority prior to the making of the order dated 07 November 2023, we direct the writ petitioner to place all relevant material including any application that he proposes to make referable to Rule 19 within a period of one week from today. Any application that may be made shall be duly examined by the Superintendent concerned and disposed of within a period of two weeks therefrom.

6. The order dated 07 November 2023 which stands impugned herein shall abide by the fresh decision which the respondent shall now take.



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

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 27, 2024/SV