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

+ **W.P.(C) 13768/2024**

M/S. S N POLYMERS

.....Petitioner

Through: Mr. Gagan Kumar Singhal and
Mr. Suresh Chaudhary,
Advocates.

versus

PR. COMMISSIONER OF SGST DELHI & ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs. for
R-1.
Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur and Mr.
Jatin Kumar Gaur, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **01.10.2024**
CM APPL. 57699/2024 (EXEMPTION)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 13768/2024

1. The writ petitioner assails the validity of a Show Cause Notice dated 20 September 2024 which purports to initiate proceedings for cancellation of its registration under the Goods and Services Tax, Act 2017.

2. That Show Cause Notice reads as under:-

“Reference No. : ZA0709240934363 Date: 20/09/2024



To
Registration Number (GSTIN/UIN): 07AFBFS2910K1Z1
S N POLYMERS
KHASR NO 106/142.GROUND FLOOR,KHERA KALAN.New
Delhi.Norlh West Delhi,Delhi,110085

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. Others

Remarks:

LETTER NO. F.NO. GEXCOM/AE/INV/GST/6670/24-AE-
DGARM-CGST-DEL(N)/32172 DT. 20.09.24 REVD FROM DY.
COMM.. ANTI EVATION. CGST DELHI NORTH. CR
BUILDING. IP ESTATE.

You are hereby directed to furnish a reply to the notice within
seven working days from the date of sendee of this notice.

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
20/09/2024.

Kindly refer the supportive document attached for case specific
details.

Place: Delhi

Date: 20/09/2024

Vinod Kumar
Sales fax Officer Class II /
AVATO
Ward 63"

3. As is manifest from the above, the solitary reason which stands
assigned in that notice is “others”. Since the notice is clearly bereft of
any reasons on the basis of which the purported action is proposed to
be initiated, we find ourselves unable to sustain the same.



4. Faced with the aforesaid conclusion, learned counsel appearing for the respondents submitted that rather than the matter being retained on the board of this Court, the ends of justice would merit the writ petition being disposed of with liberty being reserved to the respondents to initiate proceedings afresh.

5. Accordingly, and for reasons aforenoted, we allow the instant writ petition and quash the impugned Show Cause Notice dated 20 September 2024. We, however, leave it open to the respondents to draw proceedings afresh and in accordance in with law.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 1, 2024/ib