$~99

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

\+ W.P.(C) 13805/2024

M/S LOKESH SANITARY STORE .....Petitioner

Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI .....Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel and Mr. Mayank Kamra, Advs.

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

O R D E R

% **01.10.2024**

CM APPL. 57847/2024 (EXEMPTION)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 13805/2024

1. The writ petitioner is aggrieved by the order dated 30 May 2024 pursuant to which its registration under the Goods and Services Tax, Act, 2017 ["**GST Act**"] has come to be cancelled.

2. The aforesaid order was preceded by a Show Cause Notice ["**SCN**"] dated 15 January 2024 and where the following allegations were leveled:

> "1 Rule 21(a)-person does not conduct any business from declared place of business"

3. It is however apparent from the record that the petitioner was

unable to furnish a reply to the same within the time that had been stipulated.

4. In view of the aforesaid, we are of the considered opinion that the ends of justice would warrant the petitioner being accorded an opportunity to furnish a response to the SCN and for proceedings being taken thereafter and in accordance with law.

5. We accordingly dispose of the instant writ petition with the following directions.

6. The petitioner shall furnish a response to the SCN dated 15 January 2024 within a period of two weeks from today. The aforesaid reply shall be duly accepted by the respondent and a date for personal hearing accorded to the writ petitioner.

7. The proceedings may be disposed of in accordance with law thereafter and preferably within a period of two weeks from the date from when the reply is furnished.

8. The final order of cancellation dated 30 May 2024 impugned herein shall abide by the fresh decision which the respondent shall now take.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 1, 2024/ib