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

\+ W.P.(C) 14213/2024

M/S MINDFORCE RESEARCH PRIVATE LIMITED
.....Petitioner

Through: Mr. Puneet Agrawal, Mr. Yuvraj Singh, Mr. Amrendra Singh, Ms. Shruti Garg, Mr. Chetan Kumar Shukla and Ms. Hemlata Rawat Shukla, Advs.

versus

ASSISTANT COMMISSIONER RANGE-135, CGST DELHI WEST
.....Respondent

Through: Mr. Anurag Ojha, Sr. Standing Counsel with Mr. Subham Kumar and Mr. Dipak Raj, Advs.
Mr.Shubham Tyagi, Sr. Standing Counsel (CBIC) with Ms. Navruti Ojha, Adv. for CBIC

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

O R D E R

% **08.10.2024**

CM APPL. 59430/2024 (Exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 14213/2024 & CM APPL. 59429/2024 (Stay the operation of impugned SCN dated 10.04.2023)

1. The writ petitioner is aggrieved by the issuance of a Show Cause Notice ["**SCN**"] dated 10 April 2023 and in terms of which pending further enquiries, its registration has been suspended. It is

alleged that despite a response having been duly submitted on more than one occasion to the aforesaid notice, the respondents have failed to dispose of and conclude those proceedings. As a result thereof, learned counsel for the petitioner submits, that the suspension of registration of the petitioner continues even after the expiry of the period of 30 days within which the statute itself requires the respondents to conclude and dispose of those proceedings. Reference in this respect was made to the provisions contained in Rule 22 of the Central Goods & Services Tax Rules, 2017 ["**Rules**"].

2. We note that the petitioner had admittedly and as far back as on 24 April 2023 as well as 22 November 2023 submitted its response to the impugned SCN. This was followed by a reminder which was submitted on 31 May 2024. Despite the above, the petitioner alleges that the respondents have failed to conclude the proceedings.

3. Bearing in mind the statutory obligation which stands placed in terms of Rule 22, we are of the considered opinion that the continued suspension of the registration of the petitioner is clearly unjustified.

4. We, thus, dispose of the writ petition by directing the respondents to examine the replies dated 24 April 2023 and 22 November 2023 already submitted by the writ petitioner and dispose of the SCN proceedings within a period of three weeks from today.

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

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 8, 2024/*ns*