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

\+ W.P.(C) 14214/2024

RAGHAV GARG .....Petitioner

Through: Mr. Anurag Rajput, Mr. Sahil Puri, Mr. Sahib Rajput and Mr. Dhruv Bhardwaj, Advs.

versus

AVATO WARD 66 STATE GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Mr. Rajeev Aggarwal, ASC.

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

O R D E R

% **08.10.2024**

CM APPL. 59431/2024 (Exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 14214/2024

1. The writ petitioner impugns the Show Cause Notice ["**SCN**"] dated 26 September 2024 and which reads as follows:

> " **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:
> As per letter dated 19.09.2024 received from CGST, Raipur.
>
> 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 authority on 08/10/2024 at 16:10.

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 26/09/2024.
Kindly refer the supportive document attached for case specific details- Not Applicable ”

2. As is ex facie apparent from the above, the only reason which is disclosed in support of the opinion formed that the registration is liable to be cancelled is “*Others*”. In the absence of any reasons having been assigned or the petitioner having been made aware of the allegations or material on the basis of which the impugned action was proposed to be taken, we find ourselves unable to sustain the impugned notice.

3. We further take note of the contention of the petitioner who states that although the aforesaid notice also refers to a letter dated 19 September 2024 received from Central Goods and Services Tax Tribunal, Raipur, neither an extract of that letter nor a copy thereof was provided to the writ petitioner.

4. In view of the aforesaid, we allow the instant writ petition and quash the impugned SCN dated 26 September 2024.

5. This order, however, shall be without prejudice to the rights of the respondent to draw proceedings afresh and in accordance with law.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 8, 2024/ *DR*