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

\+ W.P.(C) 14337/2024

ARUN GOEL PROP K G A ENTERPRISES .....Petitioner

Through: Mr. Maneesh Jain, Mr. Prince Mohan Sinha, Mr. Aniket Krishnatry & Mr. Sanjeev Batra, Advs.

versus

COMMISSIONER OF GST AND ANR .....Respondents

Through: Mr. Udit Malik, ASC with Mr. Vishal Chanda, Adv.

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

O R D E R

% **18.10.2024**

1. The writ petitioner is aggrieved by the impugned order dated 09 August 2023 pursuant to which its Goods & Service Tax ["**GST**"] registration has come to be cancelled with retrospective effect from 21 September 2017.

2. From the record we find that the said order was preceded by the issuance of a Show Cause Notice ["**SCN**"] dated 14 March 2022 in which the following allegations were made:

> **"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 Collects any amount as representing the tax but fails to pay the same to the account of the Central/State Government beyond a

period of three months from the date on which such payment becomes due.

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 on 21/03/2022 at 3:00.

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 14/03/2022."

3. The petitioner admittedly did not file a response to the said notice. It is thereafter that the final order impugned before us came to be passed.

4. However, and as we peruse that order, we find that the only reason assigned therein is *"Others"*. That order fails to allude to any material on the basis of which it had been originally alleged that the petitioner was collecting amounts stated to represent tax and failing to deposit the same within the period prescribed. The petitioner is also stated to have filed a GST Return after the issuance of the SCN which too had not been taken note of. Accordingly, and for the aforesaid reasons, we find ourselves unable to sustain the orders impugned.

5. We, accordingly, dispose of the writ petition by providing as follows. The petitioner shall, within a period of two weeks from today, file its detailed response to the SCN dated 14 March 2022. That response may be duly examined, considered and disposed of in accordance with law by the competent authority within a period of three weeks therefrom. All rights and contentions of respective parties on merits in that respect are kept open.

6. The order impugned dated 09 August 2023 shall abide by the

fresh decision which the respondents shall now take pursuant to the directions framed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 18, 2024/kk