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

\+ W.P.(C) 14827/2024

PAWAN GUPTA .....Petitioner

Through: Mr. Sahil Mongia, Ms. Sanjana and Mr. Prateek Mehta, Advs.

versus

COMMISSIONER DEPARTMENT OF TRADE AND TAXES, GOVT, OF NCT OF DELHI AND ANR. .....Respondents

Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **29.11.2024**

1. We had on the last occasion called upon the writ petitioner to explain the evident laches bearing in mind the fact that the order of cancellation of **Goods and Services Tax**[8] registration that was sought to be impugned had been passed as far back as on 16 February 2021.

2. However, rather than pursuing that line today, we are of the considered opinion that since the statute does not disable the petitioner from applying afresh for registration, the writ petition would merit being disposed of with such liberty being reserved.

3. We in this regard bear in consideration the following provisions in the Circular issued by the Central Board of Indirect Taxes & Customs dated 28 March 2019 and relevant parts whereof are

[8] GST

extracted hereinbelow:

> "**4**. It is hereby instructed that the proper officer may exercise due caution while processing the application for registration submitted by the taxpayers, where the tax payer is seeking another registration within the State although he has an existing registration within the said State or his earlier registration has been cancelled. It is clarified that not applying for revocation of cancellation of registration along with the continuance of the conditions specified in clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act shall be deemed to be a "deficiency" within the meaning of sub-rule (2) of rule 9 of the CGST Rules. The proper officer may compare the information pertaining to earlier registrations with the information contained in the present application, the grounds on which the earlier registration(s) were cancelled and the current status of the statutory violations for which the earlier registration(s) were cancelled. The data may be verified on common portal by fetching the details of registration taken on the PAN mentioned in the new application vis-a-vis cancellation of registration obtained on same PAN. The information regarding the status of other registrations granted on the same PAN is displayed on the common portal to both the applicant and the proper officer. Further, if required, information submitted by applicant in S. No. 21 of **FORM GST REG-01** regarding details of proprietor, all partner/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. may be analysed vis-à-vis any cancelled registration having same details.
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> **5.** While considering the application for registration, the proper officer shall ascertain if the earlier registration was cancelled on account of violation of the provisions of clauses (b) Circular No. 95/14/2019-GST Page 3 of 3 and (c) of sub-section (2) of section 29 of the CGST Act and whether the applicant has applied for revocation of cancellation of registration. If proper officer finds that application for revocation of cancellation of registration has not been filed and the conditions specified in clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act are still continuing, then, the same may be considered as a ground for rejection of application for registration in terms of sub-rule (2) read with sub-rule (4) of rule 9 of CGST Rules. Therefore, it is advised that where the applicant fails to furnish sufficient convincing justification or the proper officer is not satisfied with the clarification, information or documents furnished, then, his application for fresh registration may be considered for rejection."

4. We, consequently, dispose of the writ petition according liberty to the writ petitioner to apply for registration afresh. Any such

application that may be made shall be considered and disposed of in accordance with law and with due expedition.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 29, 2024

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