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

+ W.P.(C) 15243/2024

M/S VISHAL ENTERPRISESPetitioner

Through: Mr. Pranay Jain, Adv.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE
TAX WEST DELHIRespondent

Through: Mr. Aakarsh Srivastava,
Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **29.10.2024**

CM APPL. 64015/2024 (Ex.)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 15243/2024

1. The writ petitioner seeks to impugn the validity of a **Show Cause Notice**¹ dated 12 January 2024 which has come to be issued by the respondents alleging a violation of Section 29(2)(e) of the **Central Goods and Services Tax Act, 2017**². The allegation as levelled essentially is that the registration under the CGST Act had been obtained by means of fraud, wilful misstatement or the suppression of facts.

2. The record, however, would bear out that prior to the issuance

¹ SCN

² CGST Act



of that SCN, the petitioners had on 06 January 2023 voluntarily moved an application seeking cancellation of its registration.

3. In connection with that application, the respondents had issued a notice on 17 January 2023 and which reads as follows:

“Form GST REG-03
[See Rule 9(2)]

Reference Number: ZA0701231015247 **Date:** 17/01/2023

To

VISHAL LAKRA

GROUND FLOOR, 263, NANGLOI, VILLAGE RANHOLLA,
NANGLOI, NEW DELHI, West Delhi, Delhi, 110041

GSTIN (if available): 07AQRPL6150FIZN

Application Reference No. (ARN): AA070123017616K

Date: 06/01/2023

**Notice for Seeking Additional Information / Clarification /
Documents relating to Application for Cancellation**

This is with reference to your Cancellation application filed vide ARN AA070123017616K Dated - 06/01/2023 The Department has examined your application and is not satisfied with it for the following reasons:

1 Cancellation Details - Others (Please specify) - The party was found non-existing during physical verification.

You are directed to submit your reply by 25/01/2023

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.”

4. Undisputedly, the petitioner failed to respond to that notice or furnish any documentation to meet the objection which had been raised. It was a failure on that score which ultimately resulted in the rejection of its application for cancellation and the issuance of the



SCN of even date.

5. In view of the aforesaid, and in light of the conceded failure on the part of the writ petitioner to respond to the notice dated 17 January 2023, we find no ground to quash the impugned SCN as prayed for.

6. We, however, leave it open to the petitioner to file its reply to that notice. The SCN proceedings may, consequently, be disposed of by the respondents in accordance with law and with due expedition.

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

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 29, 2024/RW