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

\+ W.P.(C) 15936/2024

VIKAS MARWAH AND SONS (HUF) (THROUGH ITS KARTA, SH. VIKAS MARWAH) .....Petitioner

Through: Mr. Puneet Rai, Mr. Sushil Gaba, Mr. Kapil Sharma & Ms. Srishti Sharma, Advs.

versus

SUPERINTENDENT, RANGE-102, CGST DELHI & ANR. .....Respondents

Through: Mr. Aakash Srivastava, Standing Counsel.

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

O R D E R

% **25.11.2024**

1. The writ petitioner is aggrieved by the order dated 22 July 2024 pursuant to which its **Goods and Service Tax**[1] registration has come to be cancelled with the respondents observing as follows: -

FORM GST REG-19

[See rule 22 (3)]

Reference No.: ZA070724093710F Date: 22/07/2024

To
VIKAS MARWAH & SONS (HUF)
202, GDITL,NORTH-EX TOWER PLOT NOA-9,NSP
PITAMPURA, DELHI,North West Delhi,Delhi, 110034
GST1N/UIN: 07AAGHV9812D2ZY
Application Reference Number (ARN): AA070524038739V

Order for Cancellation of Registration

This has reference to show cause notice issued dated 13/05/2024.

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[1] GST

<u>Whereas no reply to the show cause notice has been submitted</u>; and whereas, the undersigned based on record available with this office is of the opinion that your registration <u>is liable to be cancelled for following reason(s):</u>

<u>1. Others</u>

Remarks:
No response has been submitted by taxpayer. Please file FORM GSTR-10. The cancellation of registration shall not affect the liability to pay tax and other dues under this Act or discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.
The effective date of cancellation of your registration is J1 /03/2020.

2. Kindly refer to the supportive document(s) attached for case specific details.-Not Applicable

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the COST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: Delhi
Date: 22/07/2024

MATADEEN MEENA
Superintendent
RANGE -102"

2. From the record it emerges that prior to the passing of the aforesaid order, the writ petitioner had itself applied for voluntary cancellation of its registration on 25 January 2023. The respondents had on that date itself issued a notice calling upon the writ petitioner to produce additional documents including pending returns as well as a reconciliation sheet pertaining to GSTR-1 and 3B as well as GSTR-

2A and 3B. There was an admitted failure on the part of the writ petitioner to respond to that notice. It was the aforesaid facts which ultimately led to the respondents passing an order on 19 April 2024 rejecting the application for voluntary cancellation.

3. This was followed by a **Show Cause Notice**[2] dated 14 May 2024 which came to be issued on the ground that the writ petitioner had failed to furnish returns for a continuous period of six months. Undisputedly, the writ petitioner yet again failed to furnish a reply to the aforesaid SCN. It is this which ultimately led to the passing of the order dated 22 July 2024 which is impugned before us.

4. Before us, Mr. Rai, learned counsel appearing for the writ petitioner contends that all returns for the period up to 25 January 2023 had been duly submitted. In view of the aforesaid, it was his submission that the purported failure on the part of the writ petitioner to furnish any returns for any period subsequent thereto could not have constituted a basis for rejection of its application for voluntary cancellation or for the passing of the order dated 22 July 2024.

5. However, and in our considered opinion, since none of the material which is placed on our record and which is alluded to, was ever placed before the respondents, the ends of justice would merit the petitioner being accorded an opportunity to place the same before the competent authority and for the same being examined afresh.

6. In view of the aforesaid, we allow the writ petition and set aside the order dated 22 July 2024. The SCN proceedings would consequently stand revived for consideration afresh. The said SCN shall be liable to be examined subject to the writ petitioner submitting a reply with all supporting documentation.

7. Subject to due verification of the evidence that the petitioner may choose to present, the SCN may be considered and disposed of in accordance with law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 25, 2024/DR

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[2] SCN