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

\+ W.P.(C) 16194/2024 & CM APPL. 68078/2024 (Interim Stay)

MS RIDHI SIDDHI ENTERPRISES .....Petitioner

Through: Appearance not given.

versus

THE COMMISSIONER DSGST & ANR. .....Respondents

Through: Mr. Sanjeev Aggarwal, ASC along with Mr. Shubham Goel and Mr. Mayank Kamra, Advs. for R-1 & R-2.
Mr. Ashish Goyal, SPC with Mr. Anurag Singhal and Mr. Sandeep, Advs. for R-4 & 5

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

O R D E R
% **22.11.2024**

CM APPL. 68076/2024 (Ex.) & CM APPL. 68077/2024 (Ex.)

Allowed, subject to all just exceptions.

The applications are disposed of.

W.P.(C) 16194/2024 & CM APPL. 68078/2024 (Interim Stay)

1. This writ petition has been preferred seeking the following reliefs:

> "i) Issue a writ of mandamus or any other appropriate writ of direction to quash and set aside the impugned Show Cause Notice dated 03.09.2024 issued by respondent no 2 and allow to file a fresh application for amendment to update the current business place.
>
> ii) Issue a writ of mandamus or any other appropriate writ of direction to the respondent no. 2 to update the present business

address of the petitioner in their data bank also.

iii) Pass such further and other orders, as the Hon'ble Court may deem fit and proper in the nature and circumstances of the case."

2. The petitioner is principally aggrieved by the **Show Cause Notice**[1] which purports to undertake proceedings for cancellation of the **Goods and Services Tax**[2] registration of the writ petitioner on the ground of violation of Rule 21(A) of Central Goods and Services Tax Rules 2017.

3. However, the record reveals that prior to the issuance of that SCN, the writ petitioner had filed an application for appropriate amendments being made in its GST registration consequent to the principal place of business being changed. While considering the said application, the respondents had issued a notice dated 04 September 2024 requiring the writ petitioner to furnish additional documents. In terms of that notice, a reply was to be submitted by the writ petitioner by 13 September 2024.

4. However, prior thereto and more particularly on 12 September 2024, the respondents proceeded to reject the application for amendment. We find ourselves unable to sustain that order since the same admittedly came to be passed even before the petitioner could respond. This has clearly led to a violation of the principles of natural justice. In our considered opinion, this factor alone merits the order dated 12 September 2024 being quashed and set aside.

5. In view of the aforesaid, we allow the instant writ petition by quashing the order dated 12 September 2024 subject to the petitioner furnishing all documentation as required pursuant to the notice of 04

[1] SCN
[2] GST

September 2024. The application seeking amendment as well as the impugned SCN may be considered and examined parallelly and disposed of in accordance with law.

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

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 22, 2024/DR