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

+ **W.P.(C) 16856/2024**

M/S M S TRADING

.....Petitioner

Through: **Mr. Pranay Jain & Mr. Karan
Singh, Advs.**

versus

**PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX, SOUTH DELHI**Respondent

Through: **Mr. Atul Tripathi, SSC.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **06.12.2024**

CM APPL. 71395/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 16856/2024

1. The writ petitioner is aggrieved by the original order dated 21 August 2023 pursuant to which its registration under the Central Goods and Services Tax Act, 2017 [“CGST Act”] has come to be cancelled.

2. Aggrieved by the aforesaid, the petitioner is stated to have applied for revocation on 19 September 2023. During the consideration of that application, a Show Cause Notice [“SCN”] came to be issued by the respondent on 04 April 2024 and which reads thus:-

“Form GST REG-23



[See Rule 23(3)]

Reference Number: ZA070424017733P

Date: 04/04/2024

To

Mohsin

Shop 1-A G/F, KALU SARAI VILLAGE, M/S, South Delhi,
Delhi, 110017

GSTIN: 07DARPM8323N4ZT

Application Reference Number (ARN): AA0709230461367

Date: 19/09/2023

**Show Cause Notice for rejection of application for revocation
of cancellation of registration**

This has reference to your application dated 19/09/2023 regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- 1 Reason for revocation of cancellation - Reason for revocation of cancellation - The reason entered for revocation of cancellation is not appropriate.

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 10/04/2024 at 14:30

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 .

Kindly refer the supportive document attached for case specific details.”

3. Since the petitioner did not file a response to that notice, the application for revocation came to be rejected on 18 April 2024.

4. We find from a perusal of the notice dated 04 April 2024, that all that the respondents have chosen to observe was that the reason entered for revocation was found “*not appropriate*”. Apart from the aforesaid, there is no indication in that notice as to why the prayer for



revocation was not merited. In view of the aforesaid and since the SCN itself failed to disclose any reasons, we find ourselves unable to sustain the final order of 18 April 2024.

5. We accordingly allow the instant writ petition in part and quash the order dated 18 April 2024. The application for revocation shall consequently be taken up for consideration afresh and disposed of with due expedition and in accordance with law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 06, 2024
Ch