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

\+ W.P.(C) 224/2025 & CM APPL. 1100/2025 (Stay)

KRISHNA CARPENTERS AND CONTRACTOR THORUGH PROPRIETOR KRISHNA KUMAR .....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Jagdish Chandra, CGSC with Mr. Shubham Kumar Mishra, Advs. for R-1/UOI.
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur and Mr. Shivang, Advs. for R-2.
Mr. Abhinav Sharma with Mr. Abhishek Shandilya, Advs. for R-2 & 3.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

<u>O R D E R</u>

% **10.01.2025**

<u>CM APPL. 1101/2025 (Ex.)</u>

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

<u>W.P.(C) 224/2025 & CM APPL. 1100/2025 (Stay)</u>

3. We find no justification to entertain the instant writ petition which seeks to impugn an order dated 18 January 2021 cancelling the Goods and Services Tax ["**GST**"] registration of the writ petitioner.

4. We additionally bear in the mind the provisions made in Circular No. 95/14/2019 – GST dated 28 March 2019 issued by the

Central Board of Indirect Taxes and Customs:-

> "**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. The data may be verified on common portal by fetching the details of registration taken on the PAN mentioned in the new application vis-à-vis cancellation of registration obtained on 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) 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."

5. A reading of the aforesaid as well as the provisions made in the

Central Goods & Services Tax Act, 2017 clearly establishes that the right of the petitioner to seek registration afresh is neither taken away nor is it rendered ineligible to apply for registration afresh.

6. Consequently, the writ petition shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 10, 2025/DR