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

\+ W.P.(C) 1669/2025

SALIM AHMAD .....Petitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Advs.

versus

DELHI STATE GOODS AND SERVICE TAX & ANR. .....Respondents

Through: Mr. Sameer Vashisht, Mr. K.G. Gopalakrishnan, Mr. Abhinav Sharma and Ms. Avsi Malik, Advs.

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

O R D E R

% **11.02.2025**

CM APPL. 8192/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 1669/2025

1. The petitioner has approached this Court seeking quashing of the Show Cause Notice ['**SCN**'] dated 16 October 2024. That notice reads as follows: -

> "**Show Cause Notice for Cancellation of Registration**
>
> Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:
>
> 1. Others

Remarks:

AS PER LETTER NO. GEXCOM/AE/FU/4585/2024-AE/33462 DT. 07.10.2024, RCVD FROM ANTI EVASION, CGST DELHI NORTH, O/o THE PR. COMM OF CENTRAL GOODS AND SERVICES TAX, DELHI NORTH, C.R. BUILDING, NEW DELHI.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

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.

Please note that your registration stands suspended with effect from 16/10/2024.

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

2. We fail to understand how the petitioner is required to respond to a SCN which ascribes the reason underlying a proposed decision to cancel to be "Others". Although, it also alludes to a letter of 07 October 2024 purported to have been received from the Anti Evasion Wing, in the absence of the writ petitioner having been apprised of further details and the alleged infraction, we find ourselves unable to sustain the impugned SCN.

3. It would also be pertinent to take note of the letter which was received from the Anti Evasion Wing and which also fails to disclose appropriate details of when the principal place of business had been inspected.

4. Consequently, and for all the aforesaid reasons, we allow the instant writ petition and quash the SCN dated 16 October 2024. We, however, accord liberty to the respondents to draw proceedings afresh and in accordance with law.

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

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW