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

\+ **W.P.(C) 1772/2025**

PAWAN KUMAR (DECEASED) .....Petitioner

Through: Mr. Rohit Gautam, Adv.

versus

COMMISSIONER OF DGST & ANR. .....Respondent

Through: Mr. Gopalakrishnan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% 13.11.2025

1. This hearing has been done through hybrid mode.

2. The prayer of the Petitioner is that the cancellation of GST registration ought to date back to the date of the Show Cause Notice *i.e.,* 02nd September, 2021 and not in a retrospective manner *i.e.,* from 28th December, 2018.

3. The Petitioner - Mr. Pawan Kumar who is stated to have passed away on 9th November, 2020, is represented before the Court through his son as the Legal Representative. The case of the Petitioner is that the Show Cause Notice was issued on 02nd September, 2021. However, the Petitioner who was the proprietor of the concerned firm had passed away prior to issuance of the same. Thereafter, the impugned order dated 27th December, 2021 was passed retrospectively cancelling the GST registration from 28th December, 2018.

4. In the opinion of the Court, since the Show Cause Notice is itself dated subsequent to the date of the demise of the Petitioner and was issued in the name of the deceased Petitioner, the Show Cause Notice itself would not be tenable in law on this ground alone. Further, this Court has held in ***Riddhi***

Siddhi Enterprises vs. Commissioner Of Goods And Services Tax (Cgst), South Delhi & Anr., W.P.(C) 8061/2024 that retrospective cancellation of GST Registration is not permissible, where the same was not contemplated by the Show Cause Notice.

5. Accordingly, the Show Cause Notice dated 02nd September, 2021 and consequent impugned order dated 27th December, 2021 are quashed.

6. At this stage, the ld. Counsel for the Petitioner submits that the business operations of the concerned firm are also closed since the death of the Petitioner proprietor. In view of the same, it is submitted that he has no objection if the GST Registration of the concerned firm is cancelled with effect from the date of the Show Cause Notice *i.e.*, 02nd September, 2021.

7. In view thereof, let the Petitioner take appropriate steps for surrendering the GST Registration of the concerned firm.

8. If there are any pending past dues of the concerned firm the Department may take action against the estate of the deceased Petitioner.

9. Petitioner is accordingly disposed of. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 13, 2025/*pt/msh*