$~69

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

\+ W.P.(C) 2606/2025 & CM APPL. 12402/2025 (Direction)

MS SK ENTERPRISES THROUGH ITS PROPRIETOR SH KANWAL JIT KHURANA

.....Petitioner

Through: Mr. A.S. Kulshrestha, Mr. Srajan S. Kulshrestha and Mr. Lalit Kumar, Advs.

versus

PRINCIPAL COMMISSIONER CGST .....Respondent

Through: Mr. Aakarsh Shrivastava, SC along with Mr. Avijit Dikshit, Advs.

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

O R D E R

% **03.03.2025**

CM APPL. 12403/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 2606/2025 & CM APPL. 12402/2025 (Direction)

1. The writ petitioner has approached this Court aggrieved by the order passed by the appellate authority dismissing its statutory appeal and which in turn was instituted seeking to challenge an order dated 08 December 2023 in terms of which the Goods and Services Tax [‘**GST**’] registration held by the petitioner came to be cancelled.

2. The order of the appellate authority essentially holds that the

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 05/03/2025 at 14:59:31

appeal has been preferred after the expiry of the maximum period of limitation prescribed in Section 107 of the Central Goods and Services Tax Act, 2017 [‘**CGST Act**’]. We have while rendering judgment in **M/s Addichem Speciality LLP vs. Special Commissioner, Department of Trade and Taxes** [2025 SCC OnLine Del 646] already held that the time frame as prescribed by Section 107(2) is sacrosanct and does not contemplate further condonation of delay. In that view of the matter, we find no justification to interfere with the view taken by the appellate authority.

3. However, and as we view the order of cancellation dated 08 December 2023, we find that the same has not assigned any reasons in support of the decision that the GST registration was liable to be cancelled. Even the Show Cause Notice [‘**SCN**’] only alludes to Section 29(2)(e) and lays a bald allegation of the registration being liable to be cancelled on account of the same having been obtained by means of fraud, wilful misplacement and suppression of facts.

4. The SCN too fails to allude or refer to any material on the basis of which the tentative opinion of a violation of Section 29(2)(e) was formed. In view of the aforesaid and on this short ground alone, we are of the considered opinion that the order of cancellation dated 08 December 2023 would not sustain.

5. We, accordingly, allow the instant writ petition and quash the order of 08 December 2023. We, however, leave it open to the respondents to draw proceedings afresh from the stage of issuance of SCN. The respondent shall be obliged to provide to the writ petitioner all material on the basis of which it is contended that Section 29(2)(e) of the CGST Act stood violated. The petitioner shall be afforded an opportunity of hearing before finalization of the aforenoted

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 05/03/2025 at 14:59:31

proceedings.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 03, 2025/RW

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 05/03/2025 at 14:59:31