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

\+ W.P.(C) 2631/2025 & CM APPL. 12496/2025 (Interim Stay)

GANESH TRADING COMPANY .....Petitioner

Through: Mr. Pulkit Verma and Mr. Abhishek Kumar, Advs.

versus

SUPERINTENDENT RANGE 27 CENTRAL GST DIVISION NEW DELHI & ANR. .....Respondents

Through: Mr. Piyush Beriwal, Mr. Sandip Munian and Ms. Jyotsna Vyas, Advs. for R-1 & R-2.

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

O R D E R

% 07.03.2025

1. The writ petition has been preferred seeking the following reliefs:

> "a) A Writ of certiorari under Article 226/227 of the Constitution of India quashing/set aside the impugned show cause notice dated 07.02.2025 as well as impugned consequential order dated 25.02.2025 passed by the Respondent No. 1 and in furtherance thereof restoring the GST registration of the Petitioner; or/and
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> b) A Writ of Mandamus under Article 226/227 of the Constitution of India seeking a Writ of Mandamus directing the Respondents to conduct the physical verification in compliance of Rule 25 of Central GST Rules at the declared principal place of business of the Petitioner and in furtherance thereof restoring the GST registration of the Petitioner; or/and
>
> c) To pass such further or other relief as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. The petitioner is principally aggrieved by the order of 25 February 2025 pursuant to which its Goods and Services Tax [‘**GST**’] registration has come to be cancelled.

3. We note from our record that the aforesaid order was preceded by the issuance of a Show Cause Notice [‘**SCN**’] dated 07 February 2025 in which it was alleged that Rule 21(a) of the Central Goods and Services Rules, 2017 [‘**Rules’**] had been violated in light of the petitioner having not been found to be conducting any business from the declared place. In response to the aforesaid, the petitioner submitted a detailed reply dated 12 February 2025 appending thereto the rent agreement and other material documents for the consideration of the respondents.

4. However, the aforesaid SCN proceedings have come to be concluded by the passing of a final order and which reads as follows:

> “Reference Number: ZA070225185605F Date: 25/02/2025
>
> To
>
> Name: BABITA DEVI MAURYA
>
> Address: C-16A, SECOND FLOOR, BANGLOW ROAD, ADARSH NAGAR, North Delhi. Delhi, 110033
>
> GSTIN / UIN: 07AIPPM3672F1ZZ
>
> Application Reference Number (ARN): AA070225015367F Date: 12/02/2025
>
> **Order for Cancellation of Registration**
>
> This has reference to show cause notice issued dated 07/ 02/2025.
>
> Whereas reply to the show cause notice has been submitted vide AA070225015367F dated 12/02/2025; and whereas, the undersigned on examination of your reply to show cause notice and

based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):

1. Rule 21 (a) - Person does not conduct any business from declared place of business/place of business not found Remarks:

reply not satisfactory.

The effective date of cancellation of your registration is **25/06/2018**.

2. Kindly refer to the supportive document(s) attached for case specific details. - Not Applicable

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation."

5. As is manifest from the above, the respondents have clearly failed to either engage with or consider the detailed reply which had been submitted by the writ petitioner. In the absence of any reasoning having been assigned, we find ourselves unable to sustain the order impugned.

6. We, accordingly, allow the present writ petition and quash the order of 25 February 2025. We, however, leave it open to the respondents to draw proceedings afresh from the stage of issuance of the SCN dated 07 February 2025 and to pass fresh orders after taking into consideration the reply which had been submitted by the writ petitioner. The petitioner should also be afforded an opportunity of personal hearing.

7. Subject to the aforesaid, the petition shall stand disposed of.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J

MARCH 7, 2025/*akc*