$~29

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

\+ **W.P.(C) 2807/2025**

S S INFRAMETALCO PRIVATE LIMITED .....Petitioner

Through: Mr. Rajesh Kumar, Mr. Mordhwaj Tiwari, Advs.

versus

DEPARTMENT OF GST .....Respondent

Through: Mr. K.G. Gopalakrishnan & Mr. Jayesh Khandelwal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 25.08.2025

1. This hearing has been done through hybrid mode.

2. This is a petition filed by the Petitioner- SS InfraMetalco Private Limited under Article 226 of Constitution of India seeking appropriate writ directing the Respondents to restore the Petitioner's Goods and Services Tax *('GST')* registration.

3. The case of the Petitioner is that his GST registration has been cancelled on the ground of non-filing of returns.

4. On 2nd April, 2025 the Court had considered the matter. On the said date, it was submitted on behalf of the Petitioner that the reason for non-filing of the returns is that the authorised person representing the Petitioner company had met with a serious road accident in January, 2022. It was further submitted that the said representative was bedridden for several months.

5. The Court, on 2nd April, 2025 also observed that the photographs of the accident along with the relevant medical documents were placed on record.

6. On behalf of the Petitioner, it was further submitted on the said date that when the Petitioner tried filing its returns on 19th July, 2024, it was denied access to the portal. Upon being denied access, the Petitioner immediately approached the Respondent/Department on 2nd July, 2024 who informed it about the Show Cause Notice dated 28th June, 2022 and the Order of Cancellation dated 17th July, 2023.

7. Upon receiving this information, the Order of Cancellation was challenged by the Petitioner. However, it was dismissed on the ground of limitation, vide order dated 13th February, 2025.

8. On 2nd April, 2025 the Court, after considering the matter and recording submissions of the Counsels, *inter alia,* observed the following:

> *"6. Heard. Section 107 of the CGST Act, 2017 allows appeal to the Appellate Authority within three months from the date on which the order was communicated.*
>
> *7. The case of the Petitioner is that the order was never received by the Petitioner. The averments in this regard are set below*:
>
> > *"VIII. That a show cause notice for cancellation of GST Registration dated 28.06.2022 vide reference number ZA0706221746767 was issued by the respondent authority which was never served to the petition at any point of time by any mode like E-mail, Post etc. show cause notice for cancellation of GST Registration dated 28.06.2022 vide reference number ZA0706221746767 is annexed herewith as ANNEXURE P-5."*
>
> *8. Ld. Counsel for the Respondent submits that the order was uploaded on the portal, however, he does not have*

> *instruction as to whether the notice was, in fact, served upon the Petitioner through email or not. Let the Counsel for the Respondent/Department seek instructions as to the manner in which the order was communicated or the show cause notice was served upon the Petitioner.*
>
> *9. List on 30th April, 2025."*

9. Today, Mr. Gopalkrishnan, ld. Counsel has appeared. The ld. Counsel submits that he has taken instructions and that the order was indeed uploaded on the website of the GST portal.

10. Considering the fact that there is a sufficient reason and cause for the Petitioner not filing the returns, it is deemed appropriate to give the Petitioner an opportunity to defend himself before the Adjudicating Authority. Since the Petitioner's son met with a road accident, the present order has been passed in the extenuating facts and circumstances of this case.

11. Accordingly, the impugned order dated 13th February, 2025 is set aside. The GST portal of the Petitioner shall be activated.

12. The Petitioner shall further be given an opportunity to file its returns along with any penalties, if any. For the said purpose, the portal shall be opened within a week. After filing of the returns, etc. by 10th October, 2025, let the Petitioner be given a notice of personal hearing before the Adjudicating Authority on the following email address and mobile number:

Mobile Number: 9871907794

Email address: kumarrajesh.adv@gmail.com

13. The Adjudicating Authority, after hearing the Petitioner, shall pass a reasoned order. However, the same would not come in the way of any other unconnected proceedings which the department may be taking against the

Petitioner.

14. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 25, 2025
Rahul//Rks