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

\+ **W.P.(C) 4532/2025 & CM APPLs. 21000/2025, 21001/2025 & 21002/2025**

MS NEW GOLD STAR ENTERPRISES .....Petitioner

Through: Mr. Manish Kumar & Mr. Praveen Kardam, Advs.

versus

THE COMMISSIONER DSGST & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Advocate for R-1 & 2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **09.04.2025**

1. This hearing has been done through hybrid mode.

CM APPLs. 21000/2025, 21001/2025 (for exemptions)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 4532/2025 & CM APPL.21002/2025

3. The present petition has been filed by the Petitioner- M/s New Gold Star Enterprises under Article 226 and 227 of the Constitution of India, inter alia, seeking issuance of an appropriate writ assailing the impugned Show Cause Notice dated 2nd May, 2024 (hereinafter, *'SCN'*) for cancellation of registration and thus the Petitioner seeks restoration the registration number being GSTI No. 07EEQPA3060G2ZM.

4. The Petitioner has approached this Court challenging the SCN dated 2nd May, 2024 whereby the Petitioner was called upon to show cause as to why its GST registration ought not to be cancelled on the ground that the firm is non-existent.

5. Further, the case of the Petitioner is that a reply to the SCN has been filed on 3rd December, 2024 by the Petitioner. However, till date, no hearing notice has been issued.

6. Ld. Counsel for the Petitioner submits that despite the lapse of four months since the filing of the reply, the Petitioner's GST registration continues to remain blocked.

7. Ld. Counsel for the Respondent submits that the reply was not filed on the portal, however, the same has been filed physically.

8. Be that as it may, in view of the fact that the SCN was issued on 2nd May, 2024 and reply is claimed to have been filed on 3rd December, 2024, no order has been passed by the competent officer yet.

9. It is directed that the Petitioner shall appear before the concerned officer on 15th April, 2025.

10. The Petitioner is permitted to submit the reply along with any other documents to show that the firm is still existing in the premises and is conducting business.

11. After hearing the Petitioner, the order in the SCN shall be passed within a period of one month.

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

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 9, 2025
Rahul/ck