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

\+ **W.P.(C) 4816/2025 & CM APPL. 22117/2025**

VIBHOR MARKETING PVT LTD .....Petitioner

Through: Mr. Puneet Rai and Ms. Srishti Sharma, Advocates (Mob. 9910586277).

versus

SALES TAX OFFICER CLASS II, AVATO, WARD 83, DELHI & ANR. .....Respondents

Through: Mr. Anubhav Gupta, Advocate for Ms. Vaishali Gupta, Panel Counsel (Civil) for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **16.04.2025**

1. This hearing has been done through hybrid mode.

2. The present writ petition has been filed by the Petitioner Company – M/s Vibhor Marketing Pvt. Ltd. under Article 226 and 227 of the Constitution of India *inter alia* seeking to quash the impugned order dated 16th January, 2023.

3. The Petitioner Company was engaged in the service of providing man-power supply, repair and maintenance contracts, *etc.,* The two Directors of the company were Mr. Kailash Chand and Mr. Rajeev Kaushik, both of whom are stated to have suffered from ill health and have passed away in 20th February, 2022 and 8th May, 2025 respectively.

4. It is submitted that a Show Cause Notice was issued by Respondent No.1 on 08th July, 2022 for cancellation of the Petitioner's GST Registration. However, due to the ill health of its Directors the reply could not be filed and the impugned order dated 16th January, 2023 came to be passed cancelling the GST registration. The son of Mr. Rajeev Kaushik, Mr. Vibhor Kaushik is now stated to have become the Director in the Petitioner company but it is unable to undertake any activity due to the cancellation of the GST registration.

5. Mr. Puneet Rai, ld. Counsel for the Petitioner submits that there are various receivables awaited from Government Departments including Employees State Insurance Corporation(ESI), *etc.,* and the amounts are not capable of being received due to cancellation of GST registration.

6. It is submitted on behalf of the Respondents that no reply was filed to the Show Cause Notice, so the Respondent No.1 (hereinafter '*GST Department*') was left with no option but to cancel the registration.

7. The Court has considered the matter. The death certificates of Mr. Kailash Chand and Mr. Rajeev Kaushik have been placed on record which show that Mr. Kailash Chand has passed away on 28th February, 2022 and Mr. Rajeev Kaushik passed away on 08th May, 2024. The circumstances explained in the writ do show that both the Directors were suffering from ill health and due to that reason, the reply also may not have been given to the Show Cause Notice dated 8th July, 2022.

8. The facts given in the petition reveal a difficult case for the Petitioner wherein the family of the late Directors may suffer irreparable damages if the GST registration remains cancelled. Under these circumstances, the GST Department is directed to reopen the GST portal for the Petitioner so that the Petitioner can upload all the relevant documents. A hearing may be granted

to the Petitioner and after hearing the Petitioner in respect of the Show Cause Notice dated 08th July, 2022, an appropriate order in accordance with law be passed. The GST Department shall take an empathetic view of the matter considering the ill health of the late Directors.

9. Let access to the GST portal be given to the Petitioner within 48 hours. The order pursuant to the Show Cause Notice shall be passed after affording an opportunity of personal hearing to the Petitioner, within a period of three months.

10. Accordingly, the present writ petition is disposed of in above terms. All the pending applications are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 16, 2025/*MR/Ar.*