$~92

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

\+ **W.P.(C) 4872/2025**

GRIHA PRAVESH INTERIORS PRIVATE LIMITED .....Petitioner
Through: Mr. Maneesh Jain, Mr. Prince Mohan Sinha, Mr. Sunjeev Batra and Mr. Dharmender, Advocates (Mob. 9899887714).

versus

COMMISSIONER OF GST (WEST) AND ANR. .....Respondents
Through: Mr. Aakarsh Srivastava, Sr. Standing Counsel.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **17.04.2025**

1. This hearing has been done through hybrid mode.

2. The present writ petition has been filed by the Petitioner– Griha Pravesh Interiors Private Limited under Article 226 of the Constitution of India seeking issuance of appropriate directions for quashing of the Order dated 07th November, 2024 *(hereinafter, 'the Impugned Order'*) passed by Respondent No. 2-Department.

3. Vide the Impugned Order, the Goods and Services Tax Identification Number (hereinafter, 'the GST Registration') of the Petitioner has been cancelled w.e.f. 01st July, 2017. The ground for such cancellation is contained in the Show Cause Notice dated 23rd July, 2024 *(hereinafter, 'the SCN')* wherein it is stated as under:

> *"NOT FOUND PRESENT/WORKING AT PRINICPAL PLACE OF BUSINESS"*

4. It is the case of the Petitioner that the GST portal was being accessed by their accountant and the said accountant did not inform the Petitioner of the SCN having been uploaded.

5. After the Petitioner came to know of the said SCN and the subsequent cancellation of registration, ld. Counsel was approached by the Petitioner and then a letter dated 06th February, 2025 was written to the GST department seeking a copy of the inspection report.

6. In the present petition, the grievance raised by the Petitioner is that no inspection report has been given to the Petitioner in pursuance to such request made by them.

7. Mr. Aakarsh Srivastava, ld. Senior Standing Counsel who regularly appears on behalf of the Respondent-Department and who is present in Court, has been requested to accept notice in this matter. Ld. Counsel for the Respondent submits that the Petitioner ought to have been vigilant and filed a reply to the SCN.

8. Heard. From the submissions made, clearly, the Petitioner had no idea about the issuance of the SCN or the subsequent cancellation, up until February, 2025. In light of this fact, this Court is of the opinion that the Petitioner ought to be given an opportunity to explain its position.

9. Accordingly, since the SCN has now been served upon the Petitioner, let the Petitioner file a detailed reply along with the documents, if any, in support of its case to show that it is working at the principal place of business.

10. The Petitioner shall be granted a personal hearing and thereafter an order shall be passed in respect of the GST registration of the Petitioner.

11. Accordingly, the Impugned Order dated 07th November, 2024 shall be set aside. In the meantime the Petitioner's access to the GST portal shall be

made available so that the Petitioner can upload the reply and the documents to the SCN. The said reply shall be uploaded by the Petitioner within two weeks.

12. The personal hearing notice shall be given to the Petitioner, both on the portal as also on the following e-mail address and mobile No. :

E-mail : HARPREETBANGA75@GMAIL.COM

Mobile No. : 9891218464

13. Mr. Srivastava, ld. Counsel, shall communicate the order to the Commissioner of GST, Department.

14. The Adjudication Authority shall take a decision in the matter within a period of three months after the personal hearing.

15. Accordingly, the present writ petition is disposed of in these terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 17, 2025/*MR*/ss