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

\+ **W.P.(C) 4922/2025**

DEEPAK SHARMA .....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh Bhola and Mr. Piyush Kumar, Advocates.

versus

COMMISSIONER DEPARTMENT OF TRADE AND TAXES GOVT OF NCT DELHI .....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **17.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 22591/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India with a prayer to quash and set aside the Show Cause Notice dated 19th March, 2024 issued by the Commissioner Department of Trade and Taxes, Government of NCT of Delhi.

4. The grievance in this petition is that a Show Cause Notice was issued on 19th March, 2024 for cancellation of the GST registration of the Petitioner. Pursuant thereto, the registration of the Petitioner's firm was also suspended by the Respondent–GST Department with effect from the same date. A reply is stated to have been filed by the Petitioner, however, the proceedings in the

Show Cause Notice are not culminating and the GST registration of the Petitioner continues to remain suspended.

5. Considering the above position and the fact that the cancellation of GST registration can also completely bring the business of any entity or individual to a standstill, it is directed that the proceedings in the Show Cause Notice shall be completed at the earliest and in any case within a period of 45 days from now.

6. A personal hearing shall be given to the Petitioner. The personal hearing notice shall be uploaded on the portal as also communicated at the following E-mail address and mobile phone :-

E-mail Address : deesdream@gmail.com

Mobile No. : 9810390763

7. The present petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 17, 2025/_nd/Ar._