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

\+ **W.P.(C) 4957/2025, CM APPLs. 22703/2025 & 22704/2025**

M/S PACK WORLD (INDIA) THROUGH
ITS PROPRIETOR, AMIT DHALL. .....Petitioner
Through: Mr. Gaurav Gupta, Advocate.

versus

SALES TAX OFFICER, CLASS II / AVATO,
WARD-27, DELHI .....Respondent
Through: Ms. Urvi Mohan, Advocate for GNCTD/ Department.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 22704/2025 (for exemption)

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

W.P.(C) 4957/2025 & CM APPL. 22703/2025 (for interim stay)

3. The present petition has been filed by the Petitioner- M/s Pack World (India) through its proprietor, Mr. Amit Dhall under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ setting aside the impugned order dated 04th October, 2022 (hereinafter, '*impugned order*'). The said impugned order seeks to cancel the Petitioner's Goods and Service Tax (hereinafter, '*GST*') registration retrospectively with effect from 01st July, 2017.

4. The case of the Petitioner is that he was registered with GST No. 07AAGPD5759B1ZY and had been filing regular GST returns from Financial Year 2017-18 till 2021-22. The Petitioner has filed GST returns till February, 2022. According to the Petitioner, when he had suffered from illness and had undergone surgery in May, 2021, there was belated filing of returns in the period of 2021 and 2022 which led to issuance of the show cause notice dated 22nd June, 2022 (hereinafter, '*SCN*'). The said SCN was not replied by the Petitioner and the impugned order was passed cancelling the GST registration of the Petitioner retrospectively.

5. Ld. Counsel for the Petitioner relies upon the medical record of Mr. Amit Dhall, which are filed to show the surgery that he has underwent during the said period in 2021.

6. Considering the nature of the matter and the reason for belated filing of returns for a few months, the retrospective cancellation would be too harsh a measure.

7. Under these circumstances, this Court is of the opinion that the impugned order cancelling the GST registration of the Petitioner retrospectively deserves to be set side.

8. The GST registration of the Petitioner already stands cancelled and the Petitioner does not intend to pray for reinstatement of the said GST registration. It is only in respect of the retrospective cancellation that the challenge has been made in the present petition.

9. Accordingly, the retrospective cancellation of the GST registration of the Petitioner is set aside. The GST registration of the Petitioner shall stand cancelled with effect from the date of SCN *i.e.* 22nd June, 2022.

10. For the period, from March, 2022 to June, 2022, the Petitioner is permitted to upload/file his returns. To enable the uploading of the said returns, let the access to the GST Portal be made available to the Petitioner till 31st May, 2025.

11. Accordingly, the present petition stands disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 21, 2025/*PB/ck*