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* IN THE HIGH COURT OF DELHI AT NEW DELHI
+ W.P.(C) 5242/2025

EXTEL CORPORATE GIFT INDIAPetitioner
Through: Mr. Manish Kumar and Mr. Praveen
Kardam, Advocates.

versus

THE PRINCIPAL COMMISSIONER CGST & ANR.
.....Respondents
Through: Mr. Aakash Verma, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **24.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 23845/2025 & CM APPL. 23846/2025 (both for exemption)

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

W.P.(C) 5242/2025 & CM APPL. 23847/2025 (for interim stay)

3. The present petition has been filed by the Petitioner – Extel Corporate Gift India under Article 226 and 227 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to set aside the impugned show cause notice for suspension of registration dated 09th December, 2024 (hereinafter, ‘SCN’) and restore the GSTIN registration number of the Petitioner being GSTIN- 07AALFE1175DIZN.

4. The SCN was issued to the Petitioner on the ground that the Petitioner is non-existent. The said SCN is issued on the recommendation of the Anti-Evasion Branch under C No. GEXCOM/AE/OTH/115/2024-AE-DGRAM-CGST-DEL(N)/38425 dated 5th December 2024.

5. In view of the SCN issued, the GST Registration was also suspended

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w.e.f., 9th December, 2024.

6. According to the Petitioner, a reply was filed on 10th December, 2024, and the physical copy of the same was also given on 11th December, 2024. The SCN itself stated that the Petitioner should appear on 16th December, 2024 before the Central Goods and Service Tax Department (hereinafter, 'Department'), however, the Petitioner did not appear. In view of the same, no decision was taken on the SCN.

7. Ld. Counsel for the Petitioner submits that the Petitioner is suffering irreparably due to the suspension of the GST registration. On the other hand, the Department submits that the Petitioner failed to appear, in order to resolve this.

8. Under these circumstances, it is directed that the Petitioner shall physically appear before the Data Analytic Cell, CGST North Commissionerate on 1st May, 2025 at 11:30 AM.

9. Any hearing notice shall also be communicated to the Petitioner and its Ld. Counsel at the following email addresses and mobile numbers :-

- i. Email id : attorney.manish@gmail.com & extel586@gmail.com
- ii. Mobile number : 9873950114 & 9068132680

10. The decision on the suspension of the GST registration of the Petitioner shall be taken by 15th May, 2025.

11. The 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 24, 2025/nd/ck

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