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

+ **W.P.(C) 5400/2025**

AMIT GARG

.....Petitioner

Through: Mr. Uttam Datt, Senior Advocate with
Mr. Vikas Rohtagi, Ms. Sonakshi
Singh, Mr. Kumar Bhaskar and Mr.
Neeraj Singh, Advocates.

versus

**CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.**

.....Respondents

Through: Mr. Harpreet Singh, Sr. Standing
Counsel with Ms. Suhani Mathur,
Advocates for R-3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **28.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner – Amit Garg under Article 226 of the Constitution of India, *inter alia*, seeking direction to the Respondent No.1 - Central Board of Indirect Taxes and Custom (hereinafter, 'CBIC') and Respondent No. 2- Office of the Commissioner GST and Central Excise for cancellation of GST registration fraudulently obtained by the Respondent No.4- M/s GA Enterprises using the PAN Card of the Petitioner.
3. The Petitioner, is seriously aggrieved by the misuse of his PAN Card by one M/s GA Enterprises, 33-34, Khargapur, Gomti Nagar, Lucknow, Uttar

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Pradesh-226010.

4. The case of the Petitioner is that its PAN number has been used without consent by Respondent No.4 in order to obtain an identical GST registration number with the principal place of business at Lucknow.

5. Mr. Uttam Datt, Id. Senior Counsel appearing for the Petitioner submits that the complaint was registered by the Petitioner in the GST Portal on 22nd July, 2024 and thereafter, a complaint under Section 175(3) of the Bhartiya Nagrik Suraksha Sanhita, 2023 for registration of an FIR has also been filed in Lucknow. However, no action has been taken.

6. The Petitioner is an entity based out of Delhi with the GST registration in Delhi. Hence, this petition has been filed before this Court.

7. Id. Senior Counsel has also relied upon a decision of the Co-ordinate Bench of this Court in ***W.P.(C) 1897/2023*** titled '***Anil Kumar vs. The GST Commissioner, CGST and Central Excise and Ors.***'. The submission of Id. Counsel for the Petitioner is that the Petitioner's complaint be considered and a decision be taken in a time bound manner.

8. Mr. Harpreet Singh, Id. Sr. Standing Counsel submits that the relevant Commissionerate would be in Lucknow and hence the maintainability of the writ is challenged.

9. Heard. There are two competing entities, one is the Petitioner and the other is Respondent No.4. The Petitioner is a resident of Delhi and is registered with the GSTIN number in Delhi. The cause of action insofar as the Petitioner is concerned, arises in Delhi as any demands that may be raised, may be reflected against the Petitioner's account in Delhi due to the PAN number which has been used.

10. In this view of the matter, there is damage being caused to the

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Petitioner. Accordingly, it is directed that Respondent No. 2, which is the concerned Commissionerate based in Lucknow shall look into the matter on an urgent basis and take a decision within a period of 45 days.

11. The Petitioner may be heard before any order is passed. The hearing notice to the Petitioner shall be communicated at the following email address and mobile no. :

Email ID : amitgarg2504@gmail.com

Mobile No. : 9953554655

12. After the hearing, the order shall be passed within 45 days. The misuse being of a serious nature, the authority shall take action on an urgent basis.

13. The petition is disposed of in these terms. Pending application(s), if any, also stand disposed of.

14. Copy of this order be communicated both to the CBIC as also to the Lucknow Commissionerate by Mr. Harpreet Singh, Id. Sr. Standing Counsel.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 28, 2025/nd/ck

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