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

\+ **W.P.(C) 5965/2025 & CM APPL. 27301/2025**

SPARKLE GOLD THROUGH ITS PARTNER MR. BRIJESH JAISWAL .....Petitioner

Through: Mr. Rakesh Kumar & Mr. Praveen Gambhir, Advocates.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX AND ANOTHER .....Respondent

Through: Mr. Puneet Yadav, Sr. Panel Counsel for R-3/UOI.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 06.05.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 27300/2025 (for exemption)</u>

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

<u>W.P.(C) 5965/2025 & CM APPL. 27301/2025</u>

3. The present petition has been filed by Petitioner – Sparkle Gold through its partner Mr. Brijesh Jaiswal under Article 226 and 227 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to cancel the GST Registration certificate of the Petitioner with effect from 1st February, 2023.

4. Further, the Petitioner has *inter alia* challenged the order bearing reference no. ZA070524039899X dated 8th May, 2024 (hereinafter, '*impugned order*') by which the Petitioner's GST registration has been

cancelled retrospectively with effect from 6th September, 2018.

5. The case of the Petitioner is that the Petitioner had applied for cancellation of its GST registration with effect from 1st February, 2023 as the Petitioner had found it difficult to run his business. The said application was filed on 16th February, 2023. However, a Show Cause Notice was issued to the Petitioner on 05th April, 2024 on the ground that the returns were not filed by the Petitioner for the previous six months. The application for cancellation of GST registration was rejected *vide* order dated 8th April, 2024. No reply was filed by the Petitioner to the Show Cause Notice dated 05th April, 2024 and hence the impugned order has been passed.

6. This Court notices that the impugned order has been passed without notice to the Petitioner. Further, in respect of non-filing of returns, since the Petitioner itself had sought cancellation of GST registration with effect from 1st February, 2023, filing of returns for subsequent periods would not arise.

7. In view thereof the impugned order is modified and the cancellation of registration shall be with effect from 1st February, 2023 as prayed by the Petitioner. Let the department carry out the necessary changes in the GST records.

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 6, 2025/*da/ck*