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

\+ **W.P.(C) 6137/2025**

E-CHEMEX PRIVATE LIMITED .....Petitioner

Through: Mr. Ramesh Johri and Mr. Mukesh Gupta, Advs.

versus

THE SUPREINTENDENT, GST .....Respondent

Through: Mr. Aditya Singla, SSC.
Mr. Sumit K. Batra, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 08.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner-E-Chemix Private Limited under Article 226 and 227 of the Constitution of India *inter alia* seeking to set aside the order dated 24th February, 2025 *vide* which the Petitioner's application for amending the particulars in the GST registration was rejected.

3. The Petitioner had sought to change the address of the principal place of business mentioned in its GST Registration. Ld. Counsel for the Petitioner submits that subsequent to this order even the Input Tax Credit (ITC) which was liable to be credited to the Petitioner is being blocked by the concerned official from the GST Department.

4. The matter was passed over in the morning to enable Mr. Aditya Singla, ld. Standing Counsel for the Respondent to take instructions. Upon being called for the second time, he submits that certain queries were raised by the Department and if the said queries are answered by the Petitioner, the

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application would be reconsidered.

5. The Court has heard the parties and perused the records. In fact the impugned order dated 24th February, 2025 records the following as the grounds of rejecting the application.

> *"This has reference to your reply filed vide ARN AA070225006055R dated 04/02/2025. The reply has been examined and the same has not been found to be satisfactory for the following reasons:*
> *1. Principal Place of Business Address-Others (Please specify) - Please upload rent agreement/ownership proof along with property tax receipt, if any, along with id proofs of owner such as AADHAR Card and PAN Card self attested by the owner in respect of Principal Place of Business as well as additional places of Business. Further, Since the amendment applied for leads to change in jurisdiction, it is requested to submit reconciliation of GSTR-3B with GSTR-1 and GSTR-2A for past three years.*
>
> *2. Others Applicant was requested to submit reconciliation statement of GSTR-3B with GSTR-1 and GSTR-2A as the amendment in principal place of business will lead to change of Jurisdictional Division from Mayur Vihar to Laxmi Nagar. However, reconciliation not submitted by the applicant. Hence the amendment application is rejected at this stage.*
>
> *Remarks:*
> *Applicant was requested to submit reconciliation statement of GSTR-3B with GSTR-1 and GSTR-2A as the amendment in principal place of business will lead to change of Jurisdictional Division from Mayur Vihar to Laxmi Nagar. However, reconciliation not submitted by the applicant. Hence the amendment application is rejected at this stage."*

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6. In these circumstances, the Court is of the opinion that the Petitioner should be afforded another opportunity to provide the details as requested. The Petitioner shall accordingly submit the documents through the portal within one month and seek a hearing. Personal hearing shall be given in this matter and the application for change in the address of the principal place of business shall be considered and an order shall be passed within a period of three months.

7. If any Input Tax Credit of the Petitioner has been blocked, the same shall be unblocked as well. It is clarified that this order would not affect any other proceedings, if any, pending against the Petitioner or in respect of the said GSTN number.

8. The present writ petition is disposed of in the above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 8, 2025/*MR/Ar*.

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