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

\+ **W.P.(C) 6435/2025, CM APPLs. 29335/2025 & 29336/2025**

M/S NATRAJ STEELS THROUGH ITS PROP. RAVINDER KUMAR AGGARWAL .....Petitioner

Through: Mr. Gaurav Gupta, Advocate.

versus

SALES TAX OFFICER, CLASS II/AVATO, WARD-66, DEPARTMENT OF TRADE AND TAXES I.P ESTATE, NEW DELHI-110002 .....Respondent

Through: Ms. Vaishali Gupta, Panel Counsel for Mr. Sameer Vashisht, SC (Civil) for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **15.05.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s Natraj Steels through its Proprietor Ravinder Kumar Aggarwal under Article 226 of the Constitution of India, *inter alia*, challenging the retrospective cancellation of the Goods and Service Tax (hereinafter, '*GST*') registration bearing no. 07AACPA3495P1ZF *vide* impugned order bearing reference no. ZA071021236643Y dated 28th October, 2021 (hereinafter, '*impugned order*'). *Vide* the impugned order, the GST registration of the Petitioner has been retrospectively cancelled *w.e.f.* 01st July, 2017.

3. The case of the Petitioner is that earlier he had started a firm by the name M/s Natraj Steels and had a GST registration bearing number 07AACPA3495P1ZF. Thereafter, it is stated that the Petitioner decided to

change the name to M/s Natraj Industry and was granted registration *vide* GST number 07AACPA3495P2ZE.

4. Due to closure of business under GSTIN 07AACPA3495P1ZF, the Petitioner's accountant had failed to file the proper returns due to which the cancellation of the GST registration took place but the Petitioner was not aware that it was cancelled retrospectively. The Petitioner came to know of the same in 2024 and had preferred an appeal before the Appellate Authority on 25th April 2024 *vide* ARN No: AD0700424057537W. However, the same has not been decided as the same was beyond the period of limitation. Hence, the present petition.

5. Ld. Counsel for the Respondent after seeking instructions, submits that the cancellation be given effect to from the date of Show Cause Notice, *i.e.* 04th September, 2021.

6. Ordered accordingly. The cancellation of GST registration shall be w.e.f. 4th September 2021. Let the change be effected even in the GST portal. If the portal needs to be opened for the sake of filing of returns and any other documents, the same shall be opened within a period of ten days.

7. The Petitioner shall also withdraw the appeal filed against the impugned order dated 28th October, 2021 within two weeks.

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 15, 2025/*MR/ck*