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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7019/2025 & CM APPLS. 31597/2025, 31598/2025, 31599/2025**

M/S VS ENTERPRISES

.....Petitioner

Through: Mr. Manish Kumar and Mr. Praveen
Kardam, Advs. (M:9871191293)

versus

THE COMMISSIONER DSGST & ANR.

.....Respondents

Through: Ms. Urvi Mohan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **22.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed on behalf of the Petitioner-M/s VS Enterprises under Article 226 of the Constitution of India *inter alia* assailing the Show Cause Notice dated 12th June, 2023 (*hereinafter, the 'Show Cause Notice'*) issued by the Sales Tax Officer Class II/AVATO, Delhi.
3. Vide the Show Cause Notice, the Petitioner was asked to show cause as to why its Goods and Services Tax ('GST') registration should not be cancelled, considering that the Petitioner was not conducting its business from the declared place of business. Further, vide the Show Cause Notice, the registration was also suspended with effect from 12th June, 2023.
4. It is submitted on behalf of the Id. Counsel for the Respondents that the Petitioner did not file any reply for a substantial period of time. A reply was finally filed on 2nd April, 2025.
5. Ld. Counsel for the Petitioner, on the other hand argues that the Petitioner was in fact conducting business from the declared place of business



and a re-verification of the same is required.

6. Considering that the Show Cause Notice has never been decided, the following directions are issued:

- i. The re-inspection of the Petitioner's premises shall be conducted.
- ii. The reply dated 2nd April, 2025 shall be taken on record.
- iii. Personal hearing shall be granted and after hearing the Petitioner or its authorised person, the adjudication order shall be passed in accordance with law within a period of four weeks. Personal hearing notice be given to the Petitioner at the below email address and mobile number:

Email ID: attorney.manish@gmail.com

Mobile No.: 9871191293

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 22, 2025

dj/rks