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

\+ **W.P.(C) 7172/2025**

M/S NEHASACH IMPEX PRIVATE LIMITED .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.Seth and Ms. Palak Mathur, Advocates.

Versus

SALES TAX OFFICER CLASS II, AVATO .....Respondent

Through: Ms. Vaishali Gupta, Advocate for R/GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

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

% 23.05.2025

1. This hearing has been done through hybrid mode.

<u>CM APPLs. 32331/2025 & 32332/2025 (exemption)</u>

2. Allowed, subject to all just exceptions. The applications stand disposed of.

<u>W.P.(C) 7172/2025 & CM APPL. 32333/2025</u>

3. The present petition has been filed under Articles 226 and 227 of the Constitution of India, *inter alia,* challenging impugned Show Cause Notice dated 1st August, 2023 issued by Respondent - Sales Tax Officer, Ward 72, Zone 6, New Delhi (hereinafter "*the impugned SCN*").

4. The impugned SCN has been issued seeking response of the Petitioner as to why the GST registration should not be cancelled. The ground on which the impugned SCN has been issued was that the Petitioner was not conducting

any business from the declared place of business. The Petitioner is stated to have filed a detailed reply on 10th August, 2023. However, no decision has been taken till date in respect of the impugned SCN.

5. Ld. Counsel for the Petitioner fairly submits that the notice under Section 73 of the CGST Act was also received by the Petitioner to which a reply was filed and the said notice has already been adjudicated.

6. In view of the above facts, let the GST Department decide the impugned show cause within a period of one month from today. Upon a decision being taken the same shall be communicated to the Petitioner. All rights and remedies left open.

7. The petition is disposed of in the above terms. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025
v/msh