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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\+ **W.P.(C) 7276/2025 & CM APPLs. 32799/2025, 32800/2025**

M/S. ST ENTERPRISES .....Petitioner

Through: Mr. Siddarth Malhotra, Adv. (M: 9899929323)

versus

COMMISSIONER OF STATE GST AND VAT, DEPARTMENT OF TRADE AND TAXES, DELHI .....Respondent

Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 26.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed under Articles 226 and 227 of the Constitution of India challenging the impugned show cause notice for cancellation of GST registration dated 21st November, 2024.

3. The GST registration of the Petitioner has also been suspended with effect from 21st November, 2024 and the reasons given for the same are as under:

> *"**Show Cause Notice for Cancellation of Registration***
> *Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:*
>
> > *1. Rule 21(b)- person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder*
>
> *Remarks:*
> *Vide CGST's letter No-DW/GST/ARW/Misc. letters/11/2022/Pt.19/36230 dated 13.11.2024*

> *You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.*
> *You are hereby directed to appear before the undersigned authority on 26/11/2024 at 11:34.*
> *If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.*
> *Please note that your registration stands suspended with effect from 21/11/2024.*
> *Kindly refer the supportive document attached for case specific details- Not Applicable"*

4. Ld. Counsel for the Petitioner submits that repeatedly letters have been written to the Department seeking restoration of the GST registration, however, no response is forthcoming.

5. Ms. Mohan, ld. Counsel for the Department submits that the Central GST Department (hereinafter "*the CGST Department*") had issued an alert to the Petitioner which led to the impugned show cause notice and the suspension of the GST registration.

6. Considering that the impugned show cause notice is almost 6 months old, let the Petitioner file a reply. In the reply, the Petitioner shall disclose to the Delhi GST Department (hereinafter "*the DGST Department*"), if there is any show cause notice issued against the Petitioner by the CGST Department, including in respect of availment of Input Tax Credit etc.

7. Upon the reply being filed by 1st July, 2025, the DGST shall take a decision within a period of one month. The DGST is also free to verify from the CGST of any proceedings that may be pending against the Petitioner.

8. The Petitioner's grievance is that the Petitioner's business and work

orders have come to a stand still because of the suspension, accordingly, it is directed that the DGST Department shall take a decision in this matter by 1st August, 2025.

9. If any information is sought by the DGST Department from the CGST Department, the same shall be provided by CGST in a time bound manner.

10. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 26, 2025
dj/msh