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

Date of decision: 23rd December, 2025
Uploaded on: 26th December, 2025

\+ **W.P.(C) 8289/2025**

M/S PARAM INFRAWELL PRIVATE LIMITED .....Petitioner
Through: Mr. Ashish Mohan, Sr. Adv. with Mr. Aditya Kapoor, Mr. Akash Deep Gupta and Mr. P. Amrut, Advs., Advs.

versus

STATE OF NCT OF DELHI & ORS. .....Respondents
Through: Ms. Vaishali Gupta, Panel Counsel (Civil)/GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the cancellation of the GST registration of the Petitioner *vide* order dated 30th April, 2025 (hereinafter, '*impugned order*'). The said impugned order was passed pursuant to the appeal filed by the Petitioner assailing the order for cancellation of registration dated 17th January, 2023. The said order arises from the Show Cause Notice (hereinafter, '*SCN*') dated 08th November, 2022.

3. Ld. Senior Counsel for the Petitioner submits that no reply to the said SCN was filed by the Petitioner. In the said SCN, the ground raised *qua* the Petitioner was that the returns were not furnished by the Petitioner under Section 39 of the Central Goods and Service Tax Act, 2017.

4. It is also the submission on behalf of the Petitioner that personal hearing was also not attended by the Petitioner leading to the order dated 17th January, 2023. By the said order, the GST registration of the Petitioner was cancelled retrospectively *w.e.f.* 02nd July 2017. This order was then challenged by the Petitioner before the Appellate Authority, however, the same has been dismissed as being barred by limitation. Hence, the present petition has been filed.

5. Ld. Senior Counsel for the Petitioner further submits that the grounds raised for cancelling the GST registration of the Petitioner is that the '*Principal Place of Business*' was found to be non-existent. However, this ground does not even exist in the SCN as well. Accordingly, ld. Senior Counsel submits that the impugned order is not sustainable.

6. Notice was issued in this matter on 14th August, 2025. Ms. Gupta, ld. Counsel appears for the Respondent and she submits that the delay is not condonable in view of the decision in ***W.P.(C) 14279/2024*** titled ***M/s Addichem Speciality LLP Vs. Special Commissioner I, Department of Trade and Taxes and Anr.*** of the Co-ordinate Bench of this Court. The issue whether delay ought to be condoned by the Adjudicating Authority itself is now pending before the Supreme Court in ***Delhi Enterprises v. Sales Tax Officer Class II/A, Diary No. 73047/2025***

7. In the meantime, this Court had extended time for filing of the appeals in ***W.P. 11906/2025*** titled ***Ganpati Polymers through it Proprietor Prop. Ankur Jain v. Commissioner of Central Goods and Service Tax*** in the following terms:

> *"15.At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate*

remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy.
16. If the appeal is filed by 31st August, 2025 along with the requisite pre-deposit, the same shall not be dismissed being barred by limitation and the same shall be decided on merits."

8. The above order was challenged before the Supreme Court in ***SLP (C) 27867/2025*** titled ***'M/s Ganpati Polymers v. Commissioner of Central Goods and Service Tax'*** where the Supreme Court has passed the following order:

> *"1. Exemption Application is allowed.*
> *2. The High Court while rejecting the Writ Petition filed by the petitioner – herein, has observed in Para No. 15 of its impugned order as under:-*
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> > *"15. At this stage, ld. Counsel for the Petitioner submits that the Petitioner may be permitted to avail of appellate remedy as the present writ petition was filed within the period of limitation prescribed under Section 107 of the Central Goods and Service Act, 2017. Accordingly, the Petitioner is granted time till 31st August, 2025 to avail of its appellate remedy.*
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> *3. Thus, the High Court has reserved liberty in favour of the petitioner to prefer appropriate statutory appeal.*
> *4. If any statutory appeal is preferred by the petitioner, the issue of delay may be considered accordingly, more particularly keeping in mind that the petitioner was pursuing its remedy before the High Court and thereafter before this Court.*
> *5. We grant the petitioner time upto 31-10-2025 to prefer the statutory appeal as provided in law.*
> *6. With the aforesaid, the Special Leave Petition stands disposed of.*

7. Pending applications, if any, also stand disposed of."

9. The delay in the present case is substantial *i.e.,* the impugned order challenged before the Appellate Authority is dated 17th January, 2023 and the appeal was filed on 13th December, 2024. Considering the extent of delay as also the contention of the Petitioner which has not been considered on merits even before the Adjudicating Authority, the Court is of the opinion that the Petitioner's appeal may be heard on merits subject to payment of Rs. 25,000/- as costs to the Delhi High Court Legal Service Committee. The bank details of the Delhi High Court Legal Service Committee are as under:

- ***Name: Delhi High Court Legal Services Committee***
- ***Account No: 15530110008386***
- ***IFSC Code: UCBA0001553***
- ***Bank and Branch: UCO Bank, Delhi High Court***

10. The appeal is restored to its original number before the Appellate Authority. If the Petitioner wishes to file any documents in the appeal it may do so along with the proof of costs by 31st January, 2026. The matter shall be heard before the Appellate Authority. Personal hearing notice shall be given to the Petitioner on the following email address and mobile number:

- ***Email Address: info.paraminfrawell@gmail.com ***
- ***Mobile No.: 9971137777***

11. After hearing the Petitioner the appeal shall be adjudicated on merits and a reasoned order shall be passed in accordance with law.

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

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

DECEMBER 23, 2025
dj/ck