$~4

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

\+ **W.P.(C) 8295/2025 & CM APPL. 36101/2025**

M/S STEELEX ENTERPRISES .....Petitioner

Through: Mr. Pranay Jain & Ms. Smridhi, Advs.

versus

ASSISTANT COMMISSIONER, WARD 61, DGST.....Respondent

Through: Ms. Urvi Mohan, Adv for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 09.07.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s Steelex Enterprises through its proprietor, Mr. Lalit Kumar under Article 226 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 3rd September 2024 (hereinafter, '*impugned SCN*') issued by the Respondent.

3. The case of the Petitioner is that it had obtained Goods and Service Tax (hereinafter, '*GST*') registration no. 07EIGPK6023RlZQ on 5th April, 2023. The same was suspended by the GST Department *vide* Show Cause Notice dated 27th July, 2023. The Petitioner, thereafter, deposited the tax and hence, the suspension was dropped. Thereafter, there was a second Show Cause Notice issued on 18th April, 2024 *vide* which the GST registration of the Petitioner was again suspended. The Petitioner again filed a reply and deposited a sum of Rs. 50,000/- and accordingly, the suspension notice was dropped.

4. For the third time, a suspension Show Cause Notice *i.e.*, impugned SCN was issued by the Respondents on 3rd September, 2024 and till date, the GST

registration of the Petitioner continues to be suspended.

5. The prayer of the Petitioner is that the GST registration be restored and the impugned SCN be set aside.

6. Considering the fact that this is the third Show Cause Notice issued to the Petitioner and that there are certain violations which are alleged by the GST Department, this Court is of the opinion that the Petitioner ought to be given an opportunity to file a reply and, thereafter, the Respondent ought to take a quick decision on the impugned SCN proceeding itself so that the GST registration of the Petitioner is not indefinitely suspended.

7. Accordingly, let the Petitioner file the reply within two weeks through the GST portal.

8. For the said purpose, let the access to the GST portal be given to the Petitioner within two working days.

9. After the filing of the reply a notice for personal hearing be given to the Petitioner on the following email address and mobile number:

- ***Email Address:*** ***prannayajaiin@gmail.com***
- ***Mobile No.: 8527817330***

10. The decision on the impugned SCN shall be taken by 10th September, 2025.

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

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

JULY 9, 2025/*dj/ck*