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

\+ **W.P.(C) 10359/2025**

UNIQUE SALES .....Petitioner

Through: Mr. Vaibhav Gupta, Mr. Mohit Gupta, Ms. Shriya Agrawal, Advs.

versus

SUPERINTENDENT, CGST, RANGE 77, OKHLA, DELHI SOUTH & ANR. .....Respondents

Through: Mr. Shubham Tyagi, SSC,CBIC with Ms. Navruti Ojha, Mr. Rishabh Chauhan, Mr. Harish Saini, Advs. (9568826595)
Mr. Shashank Sharma, SSC for R-2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 18.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking quashing of the retrospective cancellation of GST registration of the Petitioner *vide* order dated 15th March 2024 (hereinafter, '*impugned order*').

3. A Show Cause Notice (hereinafter, '*SCN*') dated 6th March 2024 was issued to the Petitioner giving the following reasons as to why the GST registration of the Petitioner should be cancelled:

> *"1 Field Visit Report dated 29.02.2024 by Inspector R-28, CGST Division Jahangirpuri and in-compliance to the order in File No: GEXCOM/2654/2024-CGST-*

RANGE-28-DIV-JGP-COMMRTE-DEL The registration cancellation proceedings have been initiated under Section 29(2) of the CGST Act, 2017."

4. Thereafter, a personal hearing was fixed on 11th March 2024. However, ld Counsel for the Petitioner submits that the SCN did not mention any venue for the personal hearing nor did it mention the concerned authority before whom the Petitioner had to appear. Ld. Counsel for the Petitioner further submits that the Petitioner did not file a reply to the SCN.

5. The impugned order dated 15th March 2024 cancelling the registration reads as under:-

> ***"Order for Cancellation of Registration***
> *This has reference to show cause notice issued dated 04/03/2024.*
>
> *The effective date of cancellation of your registration is 12/11/2020.*
> *3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.*
> *4. You are required to furnish all your pending returns.*
> *5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under thisAct or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation."*

6. A perusal of the above would show that there is actually no order for cancellation except the date when cancellation shall take effect. Further no reason has been assigned for the cancellation of the GST registration of the Petitioner. The place in the impugned order where the reasons had to be given

is blank.

7. In a similar case being ***W.P.(C) 11955/2025*** titled ***'Bharti Traders through Proprietor Liyaqat v. Commissioner of CGST and Service Tax'***, under similar circumstances, this Court has already taken a view that such orders are not sustainable and had, accordingly, quashed the said order. Relevant portions of the said decision reads as under:

> *6. Clearly, the Petitioner had prayed for re-inspection of the premises on the ground that the firm is not fake.* ***Neither the said reply has been considered nor has any direction been passed specifically cancelling the GST registration. There is no reasoning given in the said order. In fact, the reasoning portion is completely blank in the said order. The order, in the informed opinion of this Court, is clearly unsustainable in law***
> *7. In view of the above circumstances, the impugned order is set aside and the matter is relegated back to the concerned Adjudicating Authority for reconsideration on merits.*

8. The impugned order, due to lack of any reason and also due to the fact that the SCN did not contemplate retrospective registration, is not sustainable and is, accordingly, quashed.

9. The Petitioner is free to file its GST returns and no penalty shall be imposed upon the Petitioner for the delayed filing during the period in which the Petitioner's GST registration remained suspended.

10. The GST Department is, however, free to proceed with any action which it intends to initiate *qua* any non-compliance against the Petitioner except *qua* the delay in filing of the returns.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 18, 2025
kk/ck