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

\+ **W.P.(C) 11444/2025**

M/S LAKHDATAR ENTERPRISES .....Petitioner
Through: Mr. Pranay Jain, Adv.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GNCTD .....Respondent
Through: Mr. Sumit K Batra, Adv. (9911211000)

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE SHAIL JAIN**

**ORDER**

**% 17.11.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner challenging the show cause notice for Cancellation of GST Registration dated 8th August, 2023 *(hereinafter, 'the impugned SCN')* which has been issued to the Petitioner on the ground that the availment of Input Tax Credit *(hereinafter, 'ITC')* by the Petitioner is in violation of Section 16 of the Central Goods and Service Tax Act, 2017.

3. No reply has been filed by the Petitioner to the impugned SCN.

4. The case of the Petitioner leading to the present petition is that no decision has been taken by the Department in the impugned SCN and the same has remained unresolved for nearly 2 years. Thus, the Petitioner seeks for directions to the Department for the decision to be taken.

5. On the last date of hearing, ld. Counsel appearing for Mr. Sumit K. Batra,

submitted that as per the instructions received by him, the Petitioner had kept its GST registration valid only for eight to nine months and during this period, the turnover was approximately more than Rs. 17.5 crores.

6. The Court had also perused the record and noted that the said submission made my ld. Counsel for the Respondent had not been disclosed by the Petitioner in the petition. Accordingly, the Court was of the opinion that the Petitioner has not disclosed all the material and relevant facts in this petition.

7. Thus, upon hearing the parties, the Court had issued the following directions on the last date of hearing *i.e.* 25th August, 2025:

> *"8. Accordingly, let the Petitioner file an affidavit in four weeks giving the following details:*
> *i. The nature of business which was being undertaken while the GST Registration was valid;*
> *ii. Total turnover during the period when the GST registration was valid;*
> *iii. The ITC either passed on or availed of by the Petitioner.*
>
> *9. In the meantime. Id. Counsel for the Respondent may also seek instructions as to whether any further proceedings have been held after the issuance of impugned SCN was issued or whether any order has been passed in this regard."*

8. The affidavit required to be filed by the Petitioner in terms of the last order has not been filed.

9. Ld. Counsel for the Respondent has produced the turnover details of the Petitioner which shows that the turnover for 2022-23 was Rs.6,69,26,541.98/- and for the year 2023-24 was Rs.9,95,07,787.25/-. It further shows that purchases have also been made by the Petitioner from cancelled dealers.

10. Accordingly, let the Petitioner file a reply to the impugned SCN dated 8th August, 2023 and the Department shall proceed with adjudication thereto,

in accordance with law.

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

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**NOVEMBER 17, 2025**
*kk/ss*