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

\+ **W.P.(C) 11554/2025**

RISHI BAWA .....Petitioner

Through: Mr. Narender Singh & Mr. Rishabh Sharma, Advs.

Versus

ASSISTANT COMMISSIONER GST .....Respondent

Through: Mr. Akash Verma, SSC, CBIC with Ms. Aanchal Uppal, Adv. (9697980007)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 26.08.2025

1. This hearing has been done through hybrid mode.

2. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner challenging the retrospective cancellation of its GST Registration with effect from 8th November, 2022, on the ground that the returns were not filed by the Petitioner.

3. It is the submission of the Petitioner that after the issuance of Show Cause Notice dated 8th November, 2022 (*hereinafter, 'the SCN'*), returns have been filed and the applicable fines have also been deposited by the Petitioner.

4. However, this fact has not been considered by the concerned authority while passing the order for cancellation dated 3rd April, 2023. Thereafter, the Petitioner filed an application for revocation of cancellation of GST Registration which was also dismissed *vide* order dated 15th September, 2023.

5. Subsequently an appeal was preferred against the said order wherein the Appellate Authority dismissed the appeal merely on the ground of limitation despite the order dated 14th October, 2024 passed in ***WP (C) 6950/2024*** wherein it was directed as under:-

> *"4. The petitioner, however, contends that all returns had been duly submitted along with the appeal which was preferred before the appellate authority and all tax liabilities had also been duly discharged. It is however, its grievance that although that appeal had been duly filed on the online portal on 13 March 2024, the appellate authority has failed to acknowledge the appeal and the same has not been listed till date.*
> ***5. In view of the aforesaid facts, learned counsel appearing for the respondent states that subject to due verification and all contentions on merits being kept open, the appeal shall be duly examined by the concerned authority and further steps will be taken in accordance with law and with due expedition. The statement so made is recorded and accepted."***

6. Hence, it is the case of the Petitioner that despite the above stated order, the Appellate Authority has chosen to dismiss the appeal filed by the Petitioner on the ground of limitation.

7. On 7th August 2025, notice was issued in the writ petition and the following directions were issued:

> *"Let counsel for Respondent verify if the returns have been filed and the requisite fines have been deposited or not and a short affidavit be placed on record by the next date of hearing"*

8. As per the above direction, the Respondent was to verify if the Returns have been filed and the requisite fine has been deposited or not. Today an affidavit has been filed by the Department to the following effect:

"7. That upon verification, it is humbly submitted that the Petitioner filed certain returns along with late fees and interest only in February, 2024. Since these returns were filed much after the cancellation of registration on 03.04.2023 and also subsequent to the rejection of revocation application on 15.09.2023, they could not have been taken into account by the Adjudicating Authority at the relevant time. A"

9. As per the above paragraph, it is clear that the returns along with late fee and interest have been deposited in February 2024. However, since the same was belated, it was not considered by the Adjudicating Authority.

10. Responding to this stand, ld. Counsel for the Petitioner submits that the delay in filing the returns was due to the portal not being accessible on account of the GST registration being cancelled/suspended. It is the further case of the Petitioner that he is interested in conducting its business and intends to file any further returns, if any.

11. Though Section 5 of the Limitation Act may not have application to the GST Act, considering the fact that -

(i) the reason for the delay was due to the initial suspension and consequent cancellation of the GST registration and

(ii) the Returns and Penalty for some of the years have already been deposited by the Petitioner

exercising the jurisdiction under Articles 226 & 227, this Court is inclined to restore the Petitioner's GST registration. Ordered accordingly.

12. Within one week, access to the GST portal may be given to the Petitioner who shall file all the pending returns with fine and penalties, if any, within a month.

13. The petition is disposed of in the above terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025
kk/Ar.