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

\+ **W.P.(C) 12015/2025 & CM APPL. 49053/2025**

SAI SERVICES THROUGH ITS PROPRIETOR MAMTA .....Petitioner

Through: Mr. R. P. Singh, Mr. Yash Agarwal, Mr. Rahul Ranjan and Mr. Nirmal Dixit, Advs.

versus

OFFICE OF THE COMMISSIONER CGST THROUGH ITS COMMISSIONER .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 13.08.2025

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*, assailing the order for cancellation of GST registration dated 14th May, 2025 (hereinafter, '*impugned order*') passed by the Respondent.

3. Ld. Counsel for the Petitioner submits that a date of personal hearing was fixed on 16th May, 2025 at 2:30 PM. However, the impugned order was passed on 14th May, 2025, i.e., two days prior itself, without giving any hearing to the Petitioner.

4. On the last date of hearing *i.e.,* 11th August 2025, Mr. Naushad, ld. SSC sought time to seek instructions.

5. Today, Mr. Naushad, ld. SSC has taken instructions and submits that the premises of the Petitioner could not be verified and that it appears to be the reason why the order of cancellation was passed. Ld. SSC, however, concedes that the date of hearing was fixed on 16th May, 2025 but the order was passed prior to the said date.

6. Heard. It is a matter of concern that in this matter, none of the documents filed by the Petitioner have been considered by the GST Department. The documents which have been placed on record by the Petitioner are as under:

i. PAN card.

ii. Rent Agreement.

iii. Photographs of the premises

All these documents show that the Petitioner deserves a hearing to show that it is carrying on business.

7. Moreover, the physical verification report which has been given has also not been supplied to the Petitioner with the SCN. The GST registration cannot be suspended or cancelled in such a callous manner by the GST Department.

8. Proper steps have to be taken before such cancellation can be effected. If there is any difficulty in contacting the Petitioner, in tracing the Petitioner address, the GST Department ought to contact the Petitioner either through the registered email id or through the mobile number. The GST Department, if details not available, ought to obtain the relevant details and, thereafter, only pass such cancellation orders.

9. In view of the fact that no hearing has been granted before the order of cancellation of registration was passed that too with retrospective effect, the impugned order is not sustainable. The reasons given in the initial Show Cause Notice (hereinafter, '*SCN*') were also different from the final order which has

been passed.

10. Accordingly, it is deemed appropriate to direct that the Petitioner be given an opportunity to file a further submission in respect of the grounds raised in the order for cancellation dated 14th May, 2025. Let the said submissions be filed by 15th September, 2025.

11. Further, notice for personal hearing shall be issued at the following email address and mobile number:

- ***Email Id: usrlegaladyisors@gmail.com***
- ***Mobile No.: 9990174008***

12. After hearing the Petitioner, the SCN dated 6th May, 2025 shall be adjudicated comprehensively.

13. The impugned order is accordingly set aside. The GST registration of the Petitioner shall be restored to its original position.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 13, 2025
dj/ck