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

\+ **W.P.(C) 12272/2025**

HIMANSHU BIDHURI .....Petitioner

Through: Mr. Devraj Sharma, Mr. Sarthak Asthana & Mr. Atul Sharma, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Mr. Sanjay Kumar Chadha, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 09.10.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed, *inter alia*, assailing the order dated 12th December, 2022 passed by the Respondent No. 3, *vide* which, the GST (*'Goods and Services Tax'*) registration of the Petitioner has been cancelled with retrospective effect, from 1st May, 2022.

3. Aggrieved by this, the Petitioner approached the Respondent No. 2-Additional Commissioner (Appellate Authority, Delhi GST). However, the said authority dismissed the appeal filed by the Appellant, on 17th July, 2024, on the ground of the same being barred by limitation.

4. Ld. Counsel for the Petitioner submits that the Show Cause Notice dated 7th October, 2022 (hereinafter "*SCN*") could not be replied to as the password and user name etc., is with the Counsel who was earlier engaged in the matter.

5. On the last date of hearing *i.e.*, 14th August, 2025, notice was issued in

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this matter and a short affidavit was called from the Department. Today, ld. Counsel for the Respondent, Mr. Chadha submits that the Officer has been transferred and the affidavit could not be filed.

6. At this stage ld. Counsel for the Petitioner submits that the only ground for cancellation is the failure of the filing of returns for a continuous period of six months.

7. The Court has considered the matter. The SCN issued to the Petitioner did not propose a retrospective cancellation, whereas the cancellation has been effected retrospectively from 01st May, 2022.

8. As per the settled legal position as held by this Court in ***Riddhi Siddhi Enterprises vs. Commissioner Of Goods And Services Tax (CGST), South Delhi & Anr***., ***W.P.(C) 8061/2024,*** if the proposal in the SCN is not there for retrospective cancellation, the cancellation of GST registration cannot be retrospective.

9. Moreover, the case of the Petitioner is that he is willing to file the returns with all the late fee and other penalties, if any, in terms of the provisions of the Act.

10. Under these circumstances, the impugned cancellation order dated 12th December, 2022 is set aside. The Petitioner is given a period of two months to file all its returns along with the late fee, as per law, subject to which the cancellation is set aside.

11. If there is any default by the Petitioner in filing the returns and depositing the late fee in accordance with law, the Department is free to take appropriate action under the Central Goods and Services Tax Act, 2017.

12. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

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PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 9, 2025/*hk/msh*

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