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

\+ **W.P.(C) 12314/2025**

ARUN MITTAL .....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh Bhola & Mr. Piyush Kumar, Advs (9253072231)

versus

COMMISSIONER DEPARTMENT OF TRADE AND TAXES GOVT OF NCT DELHI .....Respondent

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 14.08.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 50163/2025 (for Ex.)</u>

2. Allowed, subject to all just exceptions. Application stands disposed of.

<u>W.P.(C) 12314/2025</u>

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of Indian, *inter alia,* challenging the impugned Show Cause Notice for Cancellation of GST Registration of the Petitioner (hereinafter, '*SCN*') dated 21st August, 2025 bearing reference no. ZA070824090013O issued by the Respondent.

4. The said SCN is reads as under:-

> *"Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:*
> 1. *Others*
> *Remarks:*
> ***Supplies Received From Cancel Party***

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> ***All India Drive against fake firm registration***.
>
> *You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.*
>
> *You are hereby directed to appear before the undersigned authority on 30/08/2024 at 12:30.*
>
> *If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.*
>
> *Please note that your registration stands suspended with effect from 21/08/2024.*
>
> *Kindly refer the supportive document attached for case specific details- Not Applicable."*

5. Ld. Counsel for the Petitioner submits that the SCN does not have any reasons or grounds and therefore, the Petitioner could not challenge the said SCN earlier.

6. Mr. Sumit Batra, ld. Counsel for the Respondent submits that if the Petitioner had approached the GST Department, the reasons could have been given to the Petitioner.

7. Heard. The above-mentioned SCN is absolutely cryptic in nature. It merely states that '*Supplies Received From Cancel Party'* as the reason to cancel the registration of the Petitioner. The GST registration of the Petitioner with the GST Department was granted w.e.f 23rd October, 2023. It is surprising as to why the Petitioner did not either approach the GST Department or appear on the date when the personal hearing was afforded to the Petitioner.

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8. However, considering the fact that even basic details are lacking in the SCN, which ought to have been provided by the GST Department, let the Petitioner be communicated some reasons as to why the registration was sought to be cancelled. Let the same be communicated by **10th September 2025**, to the Petitioner on the following email address and mobile no. :-

- ***Email Address:*** ***bhweshbhola@gmail.com***
- ***Mobile No.: 9958008321***

9. Upon the reasons being communicated, the Petitioner shall file a reply to the SCN by **15th October, 2025.**

10. After the reply is filed, the Petitioner shall be heard and the order shall be passed in accordance with law.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 14, 2025
Sk/ck

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