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

\+ **W.P.(C) 12813/2025**

GAGAN DEEP SINGH .....Petitioner

Through: Mr. Udit Bakshi and Mr. Piyush Kumar, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX (CGST), DELHI NORTH .....Respondent

Through: Mr. Shivam Gaur, Adv. for Mr. Jatin Singh, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 25.08.2025

1. This hearing has been done through hybrid mode.

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2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Order of Rejection of Application for Cancellation dated 6th August, 2025 (hereinafter, *'impugned order'*) passed by the Respondent.

4. The Petitioner is aggrieved by the impugned order passed on 6th August, 2025. The reason which has been given for rejecting the said application of the Petitioner is as under:

> *"This has reference to your reply filed vide ARN* ***AA070425033715A*** *dated* ***11/04/2025****. The reply has been examined and the same has not been found to be satisfactory for the following reasons:*
> ***1. Others - Taxpayer has not reversed the excess availed ITC of Rs. 7,85,798/- during the years 2020-21, 2023- 24 & 2024-25. They have further not submitted documents in respect of address for future correspondence.***
> *Remarks:*
> *1. Taxpayer has not reversed the excess availed ITC of Rs. 7,85,798/- during the years 2020-21, 2023-24 & 2024-25. They have further not submitted documents in respect of address for future correspondence.*
> *Therefore, your application is rejected in accordance with the provisions of the Act."*

5. On behalf of Mr. Jatin Singh, ld. Counsel for the Respondent, Mr. Shivam Gaur, ld. Counsel appears virtually and seeks time to take instructions.

6. The question in the present petition is whether any Show Cause Notice (hereinafter, '*SCN*') has been issued to the Petitioner in respect of excess availment Input Tax Credit (hereinafter, '*ITC*') of Rs. 7,85,798/-.

7. Accordingly, let both the Counsels seek instructions in this regard. The Respondent shall also file an affidavit as to whether any SCN was issued to the Petitioner or not by the next date of hearing.

8. Let the order passed in ***W.P. (C) No. 10725/2025*** titled '***Gagandeep Singh v. Commissioner of Central Goods and Services Tax (CGST), Delhi North'*** also be placed on record by the next date of hearing.

9. The Petitioner has also not filed on record the reply filed to the notice. The purported reply which the Petitioner has filed is to the objections raised by the CGST Department.

10. At this stage, ld. Counsel for the Petitioner seeks permission to withdraw the present Petition and file a separate writ petition placing all the relevant details on record.

11. Accordingly, the present petition is dismissed as withdrawn with liberty as sought.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 25, 2025/kp/ck