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

\+ **W.P.(C) 12905/2025**

COSMO BEAUTY WORLD .....Petitioner

Through: Mr. Mukesh Chand, Adv

versus

SUPERINTENDENT, RANGE 81 CGST & ORS......Respondents

Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, 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.

2. The present petition has been filed by the Petitioner challenging the order dated 4th February, 2025 passed by Respondent No.1, cancelling the GST Registration of the Petitioner. Further, the Petitioner is also challenging the order dated 8th August, 2025 whereby the Petitioner's application for revocation of order of cancellation has been dismissed by Respondent No.1.

3. The grievance of the Petitioner herein is that initially in the Show Cause Notice dated 13th May, 2024 *(hereinafter, 'the SCN')*, which led to the impugned order dated 4th February, 2025, the only ground given for cancellation of registration was that the returns were not furnished properly by the Petitioner under Section 39 of the Central Goods and Service Tax Act, 2017.

4. Pursuant to the said SCN, no reply was filed by the Petitioner and the order for cancellation came to be passed on 4th February, 2025, cancelling the

GST registration of the Petitioner w.e.f 31st May, 2023.

5. Thereafter, the Petitioner filed an application dated 6th June, 2025, seeking revocation of the order of cancellation, but the same was filed belatedly. The said application was accepted by the Department on 11th June, 2025 and the delay in filing was condoned.

6. Finally, on 8th August, 2025, the said application for revocation was also rejected in the following terms:-

> ***"Reason for revocation of cancellation - Others (Please specify) - During the PV, no such business in the name & style was found existent at the given PPOB. On contacting the given No.9910495222 Sh. Vikas, owner of the firm informed that they are not at the given address. Hence the verification could not be completed. Please explain why your request should not be rejected."***

7. A perusal of the record would show that there are several deficiencies in the SCN, as also in the final order for rejection of the application for revocation of cancellation dated 8th August, 2025. Even the Petitioner is at fault in this case, as the Petitioner has not taken any steps to file a reply or made any attempts to attend the personal hearings arising from the SCN.

8. Under these circumstances, since the GST registration cancellation can affect the Petitioner with difficult consequences, it is deemed appropriate to set aside, both the orders dated 4th February, 2025 and 8th August, 2025. The matter is thus reverted to the stage of the SCN.

9. The Petitioner shall also show as to how it was conducting its business, as one of the reasons for rejecting the application seeking revocation of cancellation was that the Petitioner was not found existing at the given place of business.

10. The Petitioner-Mr. Vikas has also informed the Department that he is no longer working at the said address of business.

11. Let the Petitioner file a reply to the SCN and explain as to why the returns were not furnished properly by the Petitioner under Section 39 of the Central Goods and Service Tax Act, 2017. Along with the reply to the SCN, the details of the Petitioner's business new address, if any, including the contact details, etc. shall also be furnished to the Department. The said reply shall be filed by 30th September, 2025.

12. After the reply is filed, the Petitioner shall be given a personal hearing. The notice for personal hearing shall be served on the following email address and mobile nos.:-

Mr. Mukesh Gupta, Advocate
Email: msgs1963@gmail.com
Mobile. No: 9811113381

After hearing the Petitioner, the order shall be passed in accordance with law.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 25, 2025
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