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

\+ **W.P.(C) 13251/2025**

M/S ODIN TRADERS (THROUGH ITS PROPRIETOR KARTAR) .....Petitioner

Through: Mr. Aman Sinha, Adv.

versus

OFFICE OF THE COMMISSIONER CGST DELHI NORTH .....Respondent

Through: Mr. Akash Verma, SSC, CBIC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

O R D E R

% 24.11.2025

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 show cause notice dated 12th September, 2024. The Petitioner further seeks issuance of an appropriate writ directing the Respondent to cancel the GST Registration of the Petitioner *w.e.f.* 12th September, 2024 and not to resort to retrospective cancellation.

3. The Petitioner has a GST Registration bearing No. 07GPIPK8957R1ZL. The case of the Petitioner is that a show cause notice was issued on 12th September, 2024 *(hereinafter, 'impugned SCN'*) calling upon the Petitioner to show cause as to why the GST Registration of the Petitioner should not be cancelled. The impugned SCN was issued on the following ground:

Show Cause Notice for Cancellation of Registration

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. Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts

Remarks:
The taxpayer is found non-existent during the physical verification made by the Anti-Evasion CGST Delhi North in compliance to DGARM Report 70. Therefore, the cancellation is being initiated on recommendation of Anti Evasion Branch under C. No. GEXCOM/AE/VRFN/ARN/464/2024-AE-DGARM dated 12.09.2024. The taxpayer is directed to contact Data Analytic Cell, CGST Delhi North Commissionerate for joining the investigation proceedings.

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 24/09/2024 at 11:17.

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 12/09/2024.

Kindly refer the supportive document attached for case specific details- Not Applicable

As can be seen from the above impugned SCN, the ground on which the GST Registration cancellation was proposed was that the Petitioner was found non-existent at its place of business.

4. On the last date of hearing, upon hearing the parties, the following directions were issued by the Court:

> *"6. Heard. In the present writ petition, various photographs, Rent agreement, PAN card as also Form GSTR-3B have been filed to show that the Petitioner has a proper business premises. Considering the nature of the prayer made, let the Petitioner be given personal hearing by the Respondent. Notice of personal hearing be served to the Petitioner on the following email address and the mobile number:*
>
> - *Email Address: usrlegaladvisors@gmail.com, amansinha483@gmail.com*
> - *Mobile: 9990174008, 971654466*

7. After hearing the Petitioner, let an order be passed in respect of the SCN dated 12th September, 2024 in accordance with law.
8. Let a copy of the said order be placed before this Court. Any order, which is being passed, shall be subject to further orders passed in the present petition.
9. It is, however, made clear that since the SCN does not contemplate the retrospective cancellation, no order directing the retrospective cancellation shall be passed by the Respondent. This would not bar issuance of a fresh SCN for retrospective cancellation, in accordance with law."

5. Today, the Court is informed that the Petitioner had filed a reply to the impugned SCN and thereafter, a fresh show cause notice has been issued to the Petitioner on 21st November, 2025, contemplating retrospective cancellation of the GST Registration.

6. On the other hand, the Department's submission is that this is a case of fraudulent availment of ITC for which proceedings under Section 74 of the Central Goods and Service Tax Act, 2017, are contemplated. Thus, the proceedings pursuant to the show cause notices are necessary to be pursued. In our opinion, this is an independent issue for which the Department is free to take action in accordance with law.

7. Accordingly, both the show cause notices would be liable to be decided together, as the main ground for issuance of both show cause notices is that the Petitioner does not exist. The question as to whether the Petitioner exists and whether it is conducting business or not would have to be determined on the basis of the situation prevalent on the date of issuance of both the show cause notices.

8. Let the Petitioner furnish all the proof with respect to its existence and

functioning, as also with respect to whether the Petitioner has moved its place of business or not. All the necessary documents substantiating the same shall be shown to the Department.

9. Let the Department take a comprehensive view on both the show cause notices dated 12th September 2024 and 21st November 2025 and adjudicate the same in accordance with law.

10. An opportunity to file reply to both the show cause notices, and opportunity to appear for personal hearing shall be granted to the Petitioner on the following email address and phone number:

- ***EmailAddress: usrlesaladvisors@gmail.com,***
  amansinha483@gmail.com
- ***Mobile: 9990174008***

11. The writ petition is accordingly, disposed of in the aforesaid terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

NOVEMBER 24, 2025
kk/ss