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

\+ **W.P.(C) 13266/2024 & CM APPL. 55409/2024**

M/S AGGARWAL TELECOM AND STATIONERS (LEGAL NAME PRALAD RAI AGGARWAL)THROUGH ITS LEGAL HEIR VIKAS KUMAR .....Petitioner

Through: Mr. Gaurav Gupta & Mr. Saurabh Dahiya, Advs.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. K. G. Gopalakrishnan with Mr. Girish Kaul, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 04.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s Aggarwal Telecom and Stationers under Article 226 of the Constitution of India challenging *inter alia* the Show Cause Notice dated 10th December, 2023 bearing Ref. No. ZD071223050000A (hereinafter, *'SCN'*) and the corresponding order dated 4th April, 2024 bearing Ref. No.ZD070424009763G (hereinafter, *'impugned order'*).

3. In this case, the Petitioner firm is a sole proprietary concern of late Mr. Pralad Rai Aggarwal who passed away on 5th November, 2022. The SCN was issued upon the Petitioner after the demise of Mr. Pralad Rai Aggarwal and subsequently, the impugned order was passed.

4. The question that was raised for consideration on behalf of the Petitioner was that the SCN dated 10th December, 2023 was issued to the

deceased proprietor and the impugned order dated 4th April, 2024 has also been passed against the deceased proprietor. Hence, it is not tenable.

5. Mr. Gopalakrishnan, ld. Senior Standing Counsel was to take instructions in the matter.

6. Today, both the ld. Counsels have been heard. Mr. Gaurav Gupta, ld. Counsel for the Petitioner submits that the Petitioner had filed an application for cancellation of the GST registration on 28th April, 2023 in which the Department was fully informed that the proprietor of the Petitioner has passed away. The cancellation *vide* the said application was sought with effect from 31st March, 2023. The last return was also filed for the financial year 2022-23 by the Petitioner.

7. The Petitioner again filed an application for cancellation of the GST registration on 6th September, 2024. Certain clarifications were sought by the Department which were not given due to which the applications for cancellation were rejected.

8. Parallelly, a SCN was issued to the Petitioner on 10th December, 2023 on the ground that no returns were filed for the financial year 2018-19. Certain other demands were also raised against the Petitioner. This SCN was addressed to Mr. Pralad Rai Aggarwal who was the sole proprietor of the Petitioner. However, he had already passed away by the said date and no reply was filed leading to the impugned order dated 4th April, 2024 being passed against the deceased proprietor.

9. Mr. Gopalakrishnan, ld. Counsel again submits that the Petitioner had a duty to inform the names of the legal heirs of the proprietor of the Petitioner and the application for the same should have been filed manually which was not done.

10. It is the settled position in law as captured in the decision in ***W.P.(C) 1087/2025*** titled ***Harsh Goel (Legal Heir of Lt. Sh. Pushkar Goel Proprietor of M/s Nand Plastics Industries) v. GST Officer/AVATO, Ward 63, Zone 6 Delhi & Anr.*** dated 17th November, 2025 that the SCN cannot be issued to a person who has passed away.

11. For whatever reasons the Petitioner may have not filed the details of legal heirs but in the initial application itself for cancellation filed on 28th April, 2023, however, it was clearly recorded that the proprietor had passed away.

12. Under these circumstances, the SCN dated 10th December, 2023 and the subsequent impugned order dated 4th April, 2024 which have been issued against the deceased-proprietor cannot stand and the same are accordingly set aside. This would, however, not bar the Department from taking any action, if so, permissible in law as per Section 93(1)(b) of the Central Goods and Services Tax Act, 2017 (hereinafter, *'CGST Act'*) or any other provision of the applicable statutes in respect of the Petitioner's business *qua* any other demands.

13. If a fresh SCN is issued in respect of the demands contained in the SCN dated 10th December, 2023, in terms of Section 93(1)(b) of the CGST Act and other provisions of the applicable statutes within a period of six months, the same would not be held to be barred by law. This benefit would, however, not apply in respect of any other demands which have not been raised till date or the same have been barred.

14. The details of the legal heirs of the proprietor of the Petitioner are as under:

- ***Name: Mr. Vikas Kumar***
- ***Address: WZ-421, Ist Floor, Sri Nagar, Shakurbasti, Delhi***
- ***Mob. No.- 9873772459***
- ***Email Address: vikasjindal62@yahoo.com***

15. The petition is disposed of in the above terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 4, 2025
Rahul/ck