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

\+ **W.P.(C) 13386/2025**

M/S STEELMART INDIA .....Petitioner

Through: Ms. Samridhi, Mr. Sarthak Verma, Mr. Kunal Jha, Mr. Karan Singh & Ms. Himanshi Dhyani, Advs.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICES TAX, SOUTH DELHI .....Respondent

Through: Mr. Akash Verma, SSC, CBIC.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE SHAIL JAIN**

**O R D E R**

**% 01.09.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 54861/2025 (for exemption)**

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

**W.P.(C) 13386/2025**

3. The present petition has been filed, *inter alia,* challenging the impugned Show Cause Notice dated 22nd July, 2025 (hereinafter "*impugned SCN*") for cancellation of the Petitioner's GST registration.

4. The Petitioner obtained its GST registration on 11th August, 2023 which was made applicable from 3rd August, 2023. The impugned SCN has been issued on two grounds *i.e.,* (i) the returns were not furnished under Section 39 of the Central Goods and Services Tax Act, 2017; (ii) the Petitioner firm was first found to be non-existent pursuant to a physical inspection. As per the said SCN the GST registration of the Petitioner has

been suspended with effect from the date of impugned SCN *i.e.,* 22nd July, 2025.

5. The ld. Counsel for the Petitioner submits that the detailed reply has already been filed showing that the Petitioner is very much existing at its place of business and even the electricity bills, rent agreement etc. has been placed on record.

6. Ld. Counsel for the Petitioner also submits that the Petitioner is suffering enormous losses due to suspension of its GST registration.

7. The Court has heard the parties and perused the documents placed on record. Since a detailed reply has been filed by the Petitioner, the impugned SCN deserves to be adjudicated **on merits**by the Department.

8. Further, considering the cost being incurred by the Petitioner due to the suspension of the GST registration, *prima facie,* after seeing the documents on record, the Court is of the opinion that the Petitioner is entitled to interim relief until a final decision is taken in the matter.

9. Accordingly, the suspension of the Petitioner's GST registration *vide* the impugned SCN is stayed till the impugned SCN is adjudicated by the Department finally.Access to the Portal be given within one week. The Petitioner is free to file its returns, along with penalties and fine, if any.

10. Let the notice of personal hearing be given to the Petitioner on the following email address and mobile number:

I. ***Name: Aashish***

II. ***Email ID: 9560519588***

III. ***Mobile No. : steelmartindia7070@gmail.com***

11. After hearing the Petitioner, a detailed reasoned order shall be passed on the said SCN within a period of one month from the date of hearing.

12. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**SEPTEMBER 1, 2025/***pd/msh*