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

\+ **W.P.(C) 13379/2025**

M/S BANSAL ENTERPRISES .....Petitioner

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

versus

PR. COMMISSIONER OF GOODS AND SERVICE TAX, DELHI WEST .....Respondent

Through: Mr. Akash Verma, SSC, CBIC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 01.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 54849/2025 (for exemption)

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

W.P.(C) 13379/2025

3. The present petition is filed, *inter alia*, challenging the impugned cancellation order dated 07th March, 2025 passed by the Respondent - Principal Commissioner of Goods and Service Tax, West Delhi (hereinafter "*the impugned order*") by which the Petitioner's GST registration has been cancelled retrospectively with effect from 12th April, 2023.

4. The submission on behalf of the Petitioner is that the Show Cause Notice (hereinafter "*the SCN*") was issued on 19th September, 2024 on the ground that the Petitioner was found non-existing and non-operational at its registered place of business. It is the submission of the Petitioner that the place of business belongs to the Petitioner's mother and hence, the SCN and

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the impugned order are completely untenable.

5. Ld. Counsel for the Respondent submits that no reply was filed by the Petitioner to the SCN.

6. Heard the ld. Counsels for the parties. The Court has also perused the documents placed on record. Considering that the cancellation of the GST registration can have adverse effect on the Petitioner, especially when the Petitioner is carrying on business from the said premises, it is deemed appropriate to set aside the impugned order on two grounds *i.e.,*

(i) that the Petitioner has not been afforded proper opportunity to give a reply or even a personal hearing; and

(ii) that the impugned order retrospectively cancelled the GST registration of the Petitioner, which was not contemplated in the SCN dated 19th September, 2024 since the same would fall foul of the law laid down in various decisions of this Court, including in***Subhana Fashion v. Commissioner Delhi Goods and Service Tax (W.P. (C) 12255/2024), M/S Balaji Industries v. The Principal Commissioner CGST Delhi North Commissionerate &Anr. (W.P.(C) 11913/2024)*** and ***'Ridhi Sidhi Enterprises v. Commissioner of Goods & Service Tax (CGST), South Delhi &Anr. (W.P.(C) 8061/2024).***

7. Under these circumstances, the impugned order dated 07th March, 2025 is set aside.

8. Let the reply to the SCN be filed by 15th October, 2025.

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

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- ***Email address: bansalenterprises38@gmail.com***
- ***Mobile No. : 7217771761***

10. After hearing the Petitioner, the SCN shall be adjudicated in accordance with law.

11. All rights and remedies of the parties are left open.

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/sm*

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