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

\+ **W.P.(C) 13813/2025**

KDS HEALTHY FOODS .....Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum Firdause, Mr. Sameed Salim & Mr. Imran Ahmad, Advs.

versus

COMMISSIONER OF CGST DELHI EAST & ANR. .....Respondents

Through: Mr. Sanjay K Chadha, Sr. Standing Counsel with Mr. Hemant Kumar, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 09.09.2025

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*, challenging the impugned order dated 13th December, 2024 by which the GST registration of the Petitioner was cancelled *w.e.f.* 31st March, 2024 due to non-filing of returns.

3. A Show Cause Notice (hereinafter, *'SCN'*) was issued to the Petitioner on 6th November, 2024 raising the issue that the Petitioner had not filed the returns under Section 39 of the Central Goods and Service Tax Act, 2017 for a period of six months. No reply was filed by the Petitioner and hence, the impugned order has been passed.

4. Ld. Counsel for the Petitioner submits that the Petitioner is willing to file the returns along with the late fee, etc.

5. On behalf of the Respondent, it is submitted that no reply was filed to

the SCN and hence, the impugned order was passed.

6. Heard. The Petitioner had obtained GST registration on 9th June, 2021 and the only ground raised in the SCN is non-filing of returns for six months.

7. Since the Petitioner is willing to file the returns for the pending period along with the necessary late fee, the impugned order is set aside.

8. The Petitioner shall now file all the returns along with the late fee, etc. by 31st October, 2025. Upon the same being filed, the GST registration of the Petitioner shall be reinstated.

9. The access to the GST portal shall be given to the Petitioner within a period of one week to enable the Petitioner to file the returns.

10. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 9, 2025

Rahul/Ck