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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 14781/2024**

SHIV TRADERS

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak Singh,
Ms. Pragya Rathi and Ms. Rupanshi
Advs.

versus

**PRINCIPAL COMMISSIONER DELHI GOODS
AND SERVICE TAX & ANR.**

....Respondents

Through: Mr. K. G. Gopalkrishnan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **13.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner– Shiv Traders challenging the order dated 12th March, 2021 (*hereinafter, ‘the impugned order’*) cancelling the GST registration of the Petitioner on the ground that the principal place of business was not found/available at the field visit. Such cancellation of the GST registration of the Petitioner firm has been given retrospective effect from 21st August, 2017.
3. The grievance of the Petitioner is that a show cause was issued to the Petitioner on 13th January, 2021 (*hereinafter, ‘SCN’*). Thereafter, no reply to the SCN was filed by the Petitioner. However, the impugned order wrongly records that a reply dated 22nd January, 2021 has been filed. It is further submitted that the field visit report that forms the basis of the SCN and the impugned order has also not been provided to the Petitioner.
4. Since the case of the respondent is that GST Registration of the Petitioner was cancelled on the ground that the principal place of visit was not



found, let the field visit report be supplied to the Petitioner within two weeks.

5. Under such circumstances, considering the fact that the Petitioner did not get a proper opportunity to be heard and no reply to the SCN has been filed by the Petitioner, the matter deserves to be remanded back to the concerned Adjudicating Authority.

6. Accordingly, the impugned order is set aside. The Petitioner is granted time till 10th July 2025, to file the reply to SCN. Upon filing of the reply, the Adjudicating Authority shall issue a notice for personal hearing to the Petitioner. The personal hearing notice shall be communicated to the Petitioner on the following mobile no. and e-mail address:

Email ID: ajaygarg71193@gmail.com

Mobile: 8447795885

7. The reply filed by the Petitioner to the SCN along with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and a fresh order with respect to the SCN shall be passed accordingly.

8. All rights and remedies of the parties are left open. Access to the GST Portal, shall be provided to the Petitioner to enable uploading of the reply as also access to the notices and related documents.

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 13, 2025ssc/ss