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

\+ **W.P.(C) 15103/2025 & CM APPL. 62100/2025**

MS PROJECT SOLUTION THROUGH ITS PROPRIETOR MUKESH KUMAR JHA
.....Petitioner

Through: Mr. Dhruv Bhatia, Adv.

versus

AVATO WARD 93 STATE GOODS AND SERVICE TAX & ANR.
.....Respondents

Through: Ms. Urvi Mohan, Panel Counsel.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 26.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 62100/2025 (for exemption)

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

W.P.(C) 15103/2025

3. The Petitioner has filed the present petition challenging the impugned Show Cause Notice dated 19th August, 2025 (hereinafter "*impugned SCN*"), which proposed to cancel the GST registration of the Petitioner. *Vide* the impugned SCN the Petitioner's GST Registration has been suspended.

4. The case of the Petitioner is that the only reason given in the SCN is that the bank details have not been provided. According to the ld. Counsel for the Petitioner, the reply has been filed on 26th August, 2025 and the bank details have been provided. Therefore, there is no other pending compliance. The Petitioner is also aggrieved by the fact that no date for personal hearing has

been provided in the impugned order.

5. In addition, it is stated that the Petitioner on 26th August, 2025 had moved an application for amendment of its Registration Details to update the bank details. The said application is also stated to have been approved. Hence, the Petitioner submits that the suspension deserves to be revoked.

6. Ms. Urvi Mohan, ld. Panel Counsel for the Department on the other hand submits that there is a Directorate General of GST Intelligence alert which has been raised in respect of the Petitioner for availment of fake Input Tax Credit. The ld. Counsel submits that the Petitioner is aware of the said alert. Ms. Mohan, ld. Counsel has handed across a screenshot of the portal which would show that no explanation given by the Petitioner in respect of the said alert. The same is taken on record.

7. The Court has heard the parties and perused the documents placed on record. The impugned SCN has been issued on the following grounds:

> *"Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:*
>
> *1. Rule 21(d)-person violates the provision of rule 10A (Bank details)*
>
> *2. Others"*

8. Considering the fact that there is no clarity as to what constitutes 'others' in the impugned SCN, the Court is of the view that the Petitioner ought to be granted an opportunity of hearing before the Adjudicating Authority.

9. Under these circumstances, let the Petitioner for a personal hearing before the Department and the Department may put to the Petitioner whatever

material it wishes the Petitioner to answer.

10. The Petitioner shall be given another opportunity to file a reply after giving a personal hearing. After considering the reply and submissions of the Petitioner, a reasoned order shall be passed by the Department.

11. Personal hearing notice shall be communicated to the Petitioner on the following email address and mobile no.:

Email: ***advanuragra.jputo7@gmail.com***

Mobile No. : 9953029394

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 26, 2025

Rahul/msh