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

\+ **W.P.(C) 15142/2024**

MS NEO GLOBAL .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

PR COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX DELHI NORTH & ANR. .....Respondents

Through: Mr. Shashank Sharma, SSC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SAURABH BANERJEE

<u>O R D E R</u>

% 20.11.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner - a proprietorship concern engaged in metal trading business, seeking revocation of the impugned order for cancellation of GST Registration dated 6th December, 2022 *(hereinafter, 'the impugned order')* whereby the GST Registration of the Petitioner has been cancelled with effect from 19th January, 2019.

3. It is the case of the Petitioner that it had obtained a GST registration in 2017 under the GST Regime. A show cause notice was issued on 23rd November, 2022 *(hereinafter,'the SCN'),* proposing cancellation of its GST registration on the basis of an investigation report dated 11th November, 2022 issued by the Anti- Evasion Department.

4. The said report dated 11th November, 2022 issued by the Anti-Evasion Department records that an investigation was carried out pursuant to DGARM Analytics Report– 46 on 'Risk Analysis of taxpayers who passed on ITC without discharge of GST and who exited by way of cancellation of registration resulting in ineligible ITC at the hands of recipient taxpayers', which showed

that the Petitioner concern was non-existent and this led to the cancellation of the GST Registration of Petitioner with retrospective effect.

5. After the impugned order was passed, the Petitioner filed an application seeking revocation of the said cancellation of its GST Registration and in respect thereof, a show cause notice dated 1st August, 2023 was issued as to why this application should not be rejected.

6. Thereafter, a rejection order was passed on 30th August, 2023, wherein it was recorded as under:

> *"This has reference.to your application dated 06/03/2023 for condonation of delay of revocation application of cancellation of registration. I have gone through your application, the reply(s) of notices and the other evidences furnished by you, and found that the evidences /reasons placed on record for condonation of delay in filing revocation application of cancellation of registration is not satisfactory in view of the following*
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> > *1 The taxpayer has failed to provide any substantial grounds for condoning the delay in filing revocation application. An opportunity of personal hearing was also accorded to the taxpayer on 18.07.2023 and 08.08.2023 .But neither the taxpayer nor any authorized representative of the taxpayer either replied to the PH notice or appeared for the hearing. Hence, the application for condonation of delay is rejected.*
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> *Therefore, based on the above facts the condonation of delay application is hereby rejected."*

7. The Petitioner has filed an appeal against the above rejection order dated

30th August, 2023. The said appeal is still pending consideration and no decision has been taken with respect to the same.

8. This Court is of the view that under the circumstances stated above and considering the investigation report of the Anti Evasion Department, let the Petitioner file all the relevant documents along with its appeal in respect of its existence and business being carried out.

9. If there are multiple GST Registrations being used by Mr. Vinay Jain, Proprietor of M/s Neo Global, the same shall also be disclosed to the appellate authority.

10. After considering the entire matter, the appeal shall be decided on merits with a reasoned order, after giving a personal hearing to the Petitioner. The personal hearing notice shall be communicated to the Petitioner on the following mobile number and e-mail address:

- ***Mobile No.: 9810371417***
- ***E-mail Address : bhatiaruchir@gmail.com***

11. Needless to say, all rights and remedies of the parties are left open in respect of the order that is to be be passed in appeal.

12. Considering that this is an old matter, the appeal shall be decided by 31st January, 2026.

13. The present petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SAURABH BANERJEE, J.

NOVEMBER 20, 2025/*PT/ss*