$~31

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

\+ **W.P.(C) 16183/2025**

M/S HARISH SPARES (INDIA) .....Petitioner
Through: Ms. Smridhi Dahiya and Mr. Lalit Kumar, Advs.

versus

PRINCIPLE COMMISSIONER OF GOODS AND SERVICES TAX DELHI NORTH .....Respondent
Through: Mr. Shlok Chandra, Standing Counsel with Mr. Parikshit Singh, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE MADHU JAIN

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

% 07.11.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner challenging the order dated 22nd November, 2024, directing cancellation of GST registration of Petitioner retrospectively, with effect from 15th October, 2019.

3. On 6th November, 2024, a show cause notice was issued to Petitioner, alleging that the Petitioner entity was not found existing at the place of business during the physical field visit.

4. According to the Department, the Petitioner entity was found non-traceable at the registered address. It is further submitted that no reply was filed by the Petitioner to the show cause notice dated 6th November, 2024.

5. In this petition, a copy of an electricity bill has been annexed to allege

that the Petitioner entity has been functioning from the registered premises itself. A perusal of the BSES electricity bill would show that the property of the Petitioner entity is registered in the name of the husband of the Petitioner. However, it is unclear as to whether the Petitioner entity has any other documents to show that it exists at the registered address or not.

6. The issue is, however, in respect of retrospective cancellation of the GST registration of the Petitioner. The Court notes that the show cause notice dated 6th November, 2024, which led to the order of cancellation dated 22nd November, 2024, did not contemplate retrospective cancellation and therefore, the order directing the same would be contrary to law.

7. This position has been reiterated by this Court in various decisions 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)'.***

8. In these facts and in this background, this Court is of the opinion that the order revoking the registration dated 22nd November, 2024 shall stand set aside. Insofar as the show cause notice dated 6th November, 2024 is concerned, it is open to the Department to withdraw the same and issue a fresh show cause notice in accordance with law.

9. In case any fresh show cause notice is issued, the Petitioner shall file its reply to the same. The same shall also be communicated to the Petitioner on the email address and mobile number:

email address: adv.smridhidahiya@gmail.com

mobile number: 8053687612

10. The petition is disposed of in these terms. Pending applications, if any, shall also be disposed of.

PRATHIBA M. SINGH, J.

MADHU JAIN, J.

NOVEMBER 7, 2025/_ys/ss_