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

\+ **W.P.(C) 16743/2025**

M/S RAHUL POLYMERS .....Petitioner

Through: Mr. Mohit Gupta, Adv.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GNCTD AND ANR .....Respondents

Through: Ms. Urvi Mohan, Adv. for GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 17.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 68742/2025 (for exemption)

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

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3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking the cancellation of the Goods and Services Tax Registration *(hereinafter, GST registration')* and early adjudication of the application seeking cancellation of GST registration.

4. Petitioner had filed an application for cancellation of GST registration on 24th April, 2025. After the present petition was filed, a Show Cause Notice dated 04th November, 2025 *(hereinafter, 'SCN')* has been issued to the Petitioner, wherein the allegation against the Petitioner is as under:

"***SHOW CAUSE NOTICE***

As per application for cancellation of registration in respect of M/s. RAHUL POLYMERS (GSTIN

07AAJPK3927B1ZY). Proprietor Shri Suresh Kumar, expired on 24.05.2024. A scrutiny of GSTR 3B for the month of February-2025 reveals that input tax credit amounting to Rs. 1,10,10,006/- has been availed by the registered person although no such credit was available in GSTR 2B for the same tax period. Further, the registered person has made outward supplies, during the month of March-2025, to the tune of Rs. 6,11,66,700/- and Passed input tax credit to M/s. RKG Polymers (Proprietor Shri Rahul Garg) which is the applicant. The transactions, after the death of Proprietor cannot be undertaken.

As such, explanation of the applicant in respect of a transactions reported in the returns, after the death of proprietor is required. Applicant is also required to submit documentary evidence in support of his explanation. The following documents are also required to be submitted :-
1. Death Certificate
2. Surviving/succession certificate
3. Copy of will, if any.

In case reply is not furnished or found not to be satisfactory, appropriate action under the provisions of GST Act will be initiated."

5. In view of the content of the SCN, this Court is of the opinion that the proceedings in the SCN ought to continue, and the application for cancellation of Petitioner's GST registration, along with the SCN shall be decided comprehensively, by the GST Department.

6. Let the reply to the SCN be filed by the Petitioner within 2 weeks, *i.e.*, by 30th November, 2025.

7. A personal hearing shall be afforded to the Petitioner and notice for the

same shall be sent on the following email address and mobile number in addition to other registered contact details of the Petitioner:

- ***Mobile Number: 9811185520***
- ***Email ID : advmohitgupta2022@gmail.com***

8. After hearing the Petitioner, a reasoned order shall be passed by the GST Department.

9. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 17, 2025/*pd/sm*