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

\+ **W.P.(C) 1087/2025&CM APPL. 5357/2025**

HARSH GOEL (LEGAL HEIR OF LT. SH. PUSHKAR GOEL PROPRIETOR OF M/S. NAND PLASTICS INDUSTRIES) .....Petitioner

Through: Mr. Puneet Rai and Ms. Srishti Sharma, Advs.

versus

GST OFFICER /AVATO, WARD 63, ZONE 6, DELHI & ANR. .....Respondents

Through: Mr. K.G. Gopalakrishnan, Mr. Girish Kaul and Ms. Aishwarya Singh Rana, Advs.

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.

2. The present petition has been filed, *inter alia,* challenging the impugned Order dated 19th April, 2024 whereby a demand of Rs. 10,83,044/- has been confirmed against one Mr. Pushkar Goel, who was the proprietor of M/s. Nand Plastics Industries (GSTIN 07AEGPG1991N1Z4).

3. This petition has been filed by Mr. Harsh Goel, son of Mr. Pushkar Goel who is stated to have passed away on 21st April, 2021.

4. The Petitioner is aggrieved by the fact that the Show Cause Notice has been issued on 2nd December, 2023 (hereinafter "*impugned* SCN") *i.e.,* after the death of Mr. Pushkar Goel. Thereafter, the impugned order has also been passed

on 19th April, 2024.

5. On behalf of the Petitioner it is submitted that the impugned SCN could not have been served upon a person who has already passed away as on the date of the SCN. On this sole ground, the quashing of the same is sought.

6. The ld. Counsel for the Department does not dispute the fact that the impugned order was passed after the death of Mr. Pushkar Goel.

7. Heard. It is the settled position in law that no SCN can be issued to a person who has passed away. This Court, recently, in ***W.P.(C) 1772/202*** titled ***Pawan Kumar (Deceased) vs. Commissioner Of Dgst & Anr.*** with similar facts, has quashed the show cause notice and order challenged therein on the ground that the same was issued upon a deceased person. The relevant portion of the order dated 13th November, 2025 in the said case reads as under:

> *"3. The Petitioner - Mr. Pawan Kumar who is stated to have passed away on 9th November, 2020, is represented before the Court through his son as the Legal Representative. The case of the Petitioner is that the Show Cause Notice was issued on 02nd September, 2021. However, the Petitioner who was the proprietor of the concerned firm had passed away prior to issuance of the same. Thereafter, the impugned order dated 27th December, 2021 was passed retrospectively cancelling the GST registration from 28th December, 2018.*
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> *4. In the opinion of the Court, since the Show Cause Notice is itself dated subsequent to the date of the demise of the Petitioner and was issued in the name of the deceased Petitioner, the Show Cause Notice itself would not be tenable in law on this ground alone."*

8. Accordingly, the impugned order and impugned SCN are quashed.

9. However, the Department may, after taking into consideration the demands, proceed against the estate of the deceased proprietor *i.e.*, Mr. Pushkar Goel, if so permissible in law as per Section 93(1)(b) and other provisions of the Central Goods and Services Tax Act, 2017.

10. The present petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 17, 2025/*kp/msh*