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

\+ W.P.(C) 3208/2026, CM APPL. 15388/2026 & CM APPL. 15389/2026

MATRIMONY.COM LIMITED .....Petitioner

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Biswajeet Mishra, Advocates.

versus

ASSISTANT COMMISSIONER/GSTO (WARD-94) & ANR. .....Respondents

Through: Mr. Sumit Batra with Ms. Urvi Mohan, Advocates.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

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

% **13.03.2026**

1. We have heard the respective counsel for the parties.

2. By consent, the petition is taken up for final disposal at admission stage.

3. The challenge in the present petition is to the show cause notice dated 27th February, 2026 issued by the respondent no. 1, wherein it is proposed to cancel the GST registration of the petitioner.

4. The GST registration of the petitioner stood suspended with effect from 27th February, 2026.

5. The petitioner was granted GST registration on 01st July, 2017.

6. The show cause notice contains the proposed cause for cancellation of

GST registration as **"*Others*".** There are no other reasons provided in the show cause notice or even by other documents which can be said to be a part of such show cause notice.

7. Even otherwise, it is obligatory on the part of the respondent to set up a foundation in the show cause notice to build up a specific case which the petitioner can be said to be made answerable.

8. In absence of their being specific cause being alleged against the petitioner, the show can be said to be vague and lacking the details.

9. It is not expected of the petitioner to respond to such show cause notice which does not contend any cause or details which prompted the respondent authorities to form a *prima facie* satisfaction for the issuance of show cause notice.

10. In our opinion, the issue is squarely covered by the judgment of the Apex Court in ***CCE, Bangalore v. Brindavan Beverages (P) Ltd. & Ors.***, *(2007) 5 SCC 388*. Para 14 of the said judgment reads thus:-

> *"14. There is no allegation of the respondents being parties to any arrangement. In any event, no material in that regard was placed on record. The show-cause notice is the foundation on which the Department has to build up its case. If the allegations in the show-cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the noticee was not given proper opportunity to meet the allegations indicated in the show-cause notice. In the instant case, what the appellant has tried to highlight is the alleged connection between the various concerns. That is not sufficient to proceed against the respondents unless it is shown that they were parties to the arrangements, if any. As no sufficient material much less any material has been placed on record to substantiate the stand of the appellant, the conclusions of the Commissioner as affirmed by CEGAT cannot be faulted."*

11. In the aforesaid background, since the cause for which the show cause

notice is issued is too vague to understand and answer, and since the very same cause is relied on for the purpose of suspension of the GST registration of the petitioner, it will be appropriate in our opinion to allow the present petition in terms of prayer clause “a” and prayer clause “b”.

12. However, we make it clear that it shall be open for the respondent to issue a fresh show cause notice containing the specific cause so as to enable the petitioner to answer the same in case they intend to proceed against the petitioner for the purpose of suspension/cancellation of the said registration.

13. The present petition along with pending applications, if any, stands allowed in the above terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 13, 2026
Sk/sg