



\$~2

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 3640/2026 & CM APPL. 17764/2026 & CM APPL.
17765/2026

M/S PERFECT CARE SOLUTIONS LLP (THROUGH ITS
PARTNER SHRI SANJAY TIWARI)Petitioner

Through: Ms. Priyanka Goel, Advocate
versus

OFFICE OF COMMISSIONER CGST DELHI SOUTH (THROUGH
ITS COMMISSIONER)Respondent

Through: Mr. Atul Tripathi, SSC with
Mr. Madhav Anand, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

01.04.2026

%

1. Heard.

2. We have perused the show cause notice issued to the petitioner on 5th December, 2025 which was based on the violation of Section 29(2)(e) of the CGST Act, 2017, alleging that the petitioner having obtained the registration by means of fraud, wilful misstatement or suppression of facts. The respondent has claimed in support of show cause notice the site visit report wherein it is claimed that the office was not found to be in existence.

3. The petitioner has submitted the reply to the show cause notice thereby relying on the rent agreement and other documents.

4. Instead of dealing with the reply of the petitioner on merit, the respondent proceeded to pass the order impugned dated 12th February, 2026, annexed hereto "Annexure P-1" alleging that there is a violation of Section 39(1) of the CGST Act, 2017 in the matter of failure to furnish final return



in Form GSTR-10 within three months of the date of order.

5. Similarly, the order is based on the violation of Rule 21 (a) and (e) of CGST Rules, 2017 for which no show cause notice was served to the petitioner.

6. In the aforesaid background, the order impugned is not only most contrary to the show cause notice but also denial of opportunity of hearing.

7. That being so, the order impugned cancelling the registration dated 12th February, 2026 is hereby quashed and set aside.

8. This will not preclude the respondent from issuing fresh show cause notice containing specific attributions, which the petitioner should be able to respond with clarity.

9. Reserving aforesaid liberty in favour of the respondent. We deem it appropriate to allow the petition in above terms.

10. Since the order impugned is set aside, the necessary consequences shall follow and the respondent shall take all the steps in the matter of unsealing the ledger accounts.

11. Pending applications, if any, also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 1, 2026

gs/yr