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

\+ W.P.(C) 5977/2026 & CM APPL. 29330/2026

M/S. MARUTI ENTERPRISES
(THROUGH ITS PROPRIETOR SH. BINOD SINGH) .....Petitioner
Through: Ms. Urooj Chaudhary & Ms. Esha Sharma, Advs.

versus

THE PRINCIPAL COMMISSIONER, DELHI
G.S.T & ORS. .....Respondents
Through: Ms. Monica Benjamin, SSC
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

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

ORDER

% **04.05.2026**

1. The present writ petition assails the Show Cause Notice dated 12.12.2025 issued in Form GST REG-17, whereby respondent No. 2 has proposed cancellation of the petitioner's GST registration under Section 29(2)(e) of the Central Goods and Services Tax Act, 2017 (hereinafter the CGST Act), and has also suspended the registration retrospectively with effect from 29.09.2023.

2. The petitioner is a proprietorship concern bearing GSTIN No. 07LHHPS9112C1Z4, registered under the CGST Act with effect from 29.09.2023.

3. Owing to financial constraints and a slowdown in business operations, the petitioner applied for voluntary cancellation of its GST registration on 24.01.2025, bearing Application Reference Number AA070125081003R. In

response, Respondent No. 2 issued a notice in Form GST REG-03 dated 28.01.2025, calling for additional documents including proof of principal place of business, Aadhar Card and reconciliation statements of GSTR-1, GSTR-2A and GSTR-3B. Upon submission of the requisite documents, Respondent No. 2 passed an order in Form GST REG-19 dated 31.01.2025, cancelling the Petitioner's GST registration with effect from 24.01.2025.

4. On 12.12.2025, Respondent No. 2 issued the impugned show cause notice, whereby the Petitioner's registration also came to be placed under suspension with retrospective effect from 29.09.2023. The said notice proceeds to propose cancellation of the registration under Section 29(2)(e) of the CGST Act on the ground that the registration had allegedly been obtained by way of wilful misstatement or suppression of facts. The notice further records that a letter dated 04.12.2025 issued by the Anti-Evasion Wing indicated that the Petitioner was not found existing at the principal place of business, and that there could be wrongful availment of input tax credit.

5. In response thereto, the petitioner submitted a reply dated 23.12.2025, stating that the GST registration already stood cancelled with effect from 24.01.2025 pursuant to the voluntary cancellation application, and that no application for revocation had been filed. The petitioner also stated that the aspect of wrongful availment of input tax credit was misplaced.

6. Ms. Chaudhary, learned counsel for the petitioner has submitted that once the registration stood cancelled and no revocation was ever sought, initiation of fresh proceedings seeking retrospective cancellation from the original date of registration is impermissible. It is further urged that the reply dated 23.12.2025 has not been considered and that the continuation of proceedings pursuant to the impugned show cause notice is resulting in serious and adverse civil consequences.

7. Heard. Perused the records.

8. A *prima facie* reading of the order of respondent no. 2 dated 31.01.2025 indicates that the Petitioner's registration came to be cancelled with effect from 24.01.2025, and that no application for revocation of such cancellation appears to have been filed. It is also noted that the Petitioner has furnished a reply dated 23.12.2025 to the impugned notice, which is stated to be pending adjudication.

9. Ms. Benjamin, learned counsel for the respondents, on instructions, submits that the Petitioner's reply shall be duly considered and a reasoned order will be passed in accordance with law. In these circumstances, it is considered appropriate that the matter be examined afresh by the competent authority upon due consideration of the Petitioner's response.

10. In view of the statement made by the learned counsel for the respondent that the proceedings arising out of the impugned Show Cause Notice shall be disposed of by passing appropriate orders within a period of two weeks from today, this court directs the petitioner to appear before respondent no. 2 on 06.05.2025 with all the requisite documents and written submissions at 11 am.

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

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 4, 2026/ar/sg