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

\+ W.P.(C) 7881/2025 & CM APPL. 34784/2025

D K FREIGHT CARRIER PROP
DEEPAK KUMAR .....Petitioner

Through: Mr. Surendra Sharma, Ms. Laxmi Muneshwar, Mr. Shubham Sharma and Ms. Nikita Jangir, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr Aakarsh Srivastava, Senior Standing Counsel along with Ms. Farah Shah, Adv.

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

O R D E R

% **06.02.2026**

1. The prayer in the present writ petition reads thus:-

> *"a. Pass writ, order, or direction in the nature of Certiorari or any other similar writ or directions to the respondents to Restore the registration number Le 07AOJPS32131ZN from the date of 12/13.07.2017 with its original number, date and with all benefits at its latest address in the facts and circumstances of this Case.*
> *b. Pass writ, order, or direction. in the nature of Certiorari or any other similar writ or directions to Direct the respondents to amend the address of the petitioner from the date of application filed. by the petitioner for change of address from his old address to new address i.e. House No. 210-211, Second Floor, Pocket 20, Sector 24, Rohini, Delhi 110085."*

2. The petitioner was granted GST registration number on 12th July 2017 against his address mentioned therein. The said registration underwent amendment pursuant to the application dated 15th May 2021 *vide* Order dated 07th June 2021.

3. Subsequent thereto, the petitioner changed the principal place of

business and an intimation on 03rd June 2023 was posted on the GST Portal.

4. On 19th June 2023, a notice calling information from the petitioner was received by him which further led to the Show Cause Notice (**'SCN'**) dated 26th June 2023 based on the allegations of dealer being non-existent during the physical verification.

5. The petitioner suffered an order of rejection of amendment on 28th June 2023 which further led to the proceedings being taken out against him leading to the order of rejection of his prayer so also dismissal of the appeal. As such this appeal.

6. Pursuant to the order passed by this Court on 28th August 2025, the petitioner is informed to have placed on record the documents supporting his claim and same has prompted the respondent to cause field verification. The physical verification report is placed on record through an affidavit dated 30th January 2026, *para 3* and *4* of which reads thus:-

> *"3.With respect of the affidavit and copies of Electricity bill procured/obtained by the Petitioner from his previous landlord Shri Rajender Kumar (owner of the property bearing no. House No. 19, Near Shiv Mandir, Post Office Wali Gali, Village, Naharpur, Delhi 110085), it is submitted that the verification of the authenticity of the documents placed by the petitioner was physically verified by the Respondents by visiting the premises on 03.12.2025 and as seen from the Physical verification Report dated 04.12.2025, during the visit, the owner was present and he confirmed that documents submitted (Affidavit and Electricity Bill) were provided by him. He also acknowledged that the taxpayer was residing there and vacated the premises on 31.05.2023. The owner also provided his copy of Aadhar Card during visit.*
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> *4. Further, as per Tax liability and ITC comparison chart of M/s D K Freight Carrier for the FY 2017-18 to 2023-24 (June, 2023) till the date of cancellation, the Petitioner short paid the tax and availed excess/wrong ITC, therefore, a letter dated 19.01.2026 was sent. In compliance, vide letters dated*

21.01.2026 and 23.01.2026, the Petitioners informed that they deposited all the dues along with interest except the short payment of tax of Rs.3,02,083/- for the period April, 2023 to June, 2023 which is due to the cancellation of their GSTIN from date of registration, they are unable to deposit tax in GSTR-3B for return for the period Quarter ending June, 2023 and also unable to submit GSTR-3B return for above mention quarter. The Petitioner assured in writing that when their GST registration number will be activated, they will deposit the above amount while filing GSTR-3B for that period"

7. Since the claim of the petitioner upon verification was found to be genuine, in our opinion, the respondents ought not to have disallowed the claim as was sought to be canvassed by him.

8. That being so, we deem it appropriate to set aside the order in original dated 31st January 2024, so also the order dated 28th March 2025.

9. The petitioner to appear before the respondent/authority in support of his claim made in the application and we direct the respondent to decide the same upon granting hearing to the petitioner *qua* the restoration of registration number with effect from 12/13 July 2017 expeditiously and in any case, within a period of three months from the date of passing of the Order.

10. We permit the petitioner to appear before the respondent-authority on 23rd February 2026.

11. The petition stands partly allowed.

12. Pending application stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 6, 2026/*sky/st*