$~41

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

\+ W.P.(C) 17960/2025

M/S HIMANSHI ENTERPRISES .....Petitioner

Through: Mr. Sarthak Verma, Mr. Karan and Mr. Kunal Jha, Advocates.

versus

PR. COMMISSIONER OF GOODS AND SERVICE TAX, EAST DELHI, DELHI .....Respondent

Through: Appearance not given.

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

O R D E R

% **10.02.2026**

1. Proceedings under Section 29 of the CGST Act, 2017 were initiated for cancellation of the registration of the petitioner for which the show cause notice dated 19th September, 2024 came to be issued.

2. The show cause notice contends the cause for cancellation of the registration being "*others*".

3. The remarks column specifies the cancellation proceedings to be initiated under Section 29 based on the communication dated 11th September, 2024 received from the Anti Evasion, CGST, Delhi East wherein the firm is found to be non-existing/untraceable.

4. Admittedly, there is a failure on the part of the petitioner to reply to the show cause notice.

5. As a sequel to the aforesaid, the impugned order dated 17th October,

2024, came to be passed, whereby the registration of the petitioner under the CGST Act was cancelled.

6. It is the case of the petitioner that the communication based on which the cancellation is effected was never supplied nor uploaded on the portal.

7. Apart from above, it is claimed that the opportunity of independent hearing was not given. However, what is provided in the show cause notice is to appear on 26th September, 2024.

8. He would on merit try to justify his contention that the place of business is very much in existence.

9. As against above, it is the contention of the respondent that the order impugned is in accordance with the requirement under Section 29 of the CGST Act.

10. Having appreciated the submissions, two aspects would be said to be established from the factual background narrated hereinabove:

a) the document along with the show cause notice was never served on the petitioner.

b) a specific opportunity of hearing was not offered.

11. In that view of the matter, the order impugned suffers from the violations of principles of natural justice.

12. We permit the petitioner to submit his response to the show cause notice in any case by 9th March, 2026. No further extension on whatsoever ground shall be granted.

13. The petitioner shall appear on 9th March, 2026 before the appropriate authority, i.e. Superintendent Range-150, who has caused the show cause notice to the petitioner with written submissions of arguments.

14. The authority shall pass a fresh order in the matter if so required by

carrying out field visit and verification.

15. That being so, the writ petition, along with pending applications, if any, stands allowed.

16. However, the facts and circumstances of the case is that there is a failure on the part of petitioner to show cause or submit reply to the show cause notice. Cost of ₹10,000/- shall be paid by the petitioner to the respondent. The payment of cost shall be condition precedent before the submission of written submissions as observed hereinabove.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 10, 2026
Sk/yr