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

\+ W.P.(C) 19013/2025 & CM APPL. 79203/2025

SAMEER SETH .....Petitioner

Through: Ms. Mamta Sharma and Mr. R. Gopalakannan, Advocates.

versus

DEPARTMENT OF TRADE AND TAXES .....Respondent

Through: Mr. Abhinav Singh, Ms. Swega Aggarwal and Mr. Rishab Mittal, Advocates.

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

O R D E R

% 20.01.2026

1. On 10th September, 2025, a show-cause was slapped on the petitioner for cancellation of his GST registration for availing illegally input tax credits. The said act on the part of the petitioner was strived to be contrary to the statutory mandate provided under Section 16 of the CGST Act, 2017.

2. With the show-cause notices, there was an order of suspension on the registration, the petitioner approached before this Court seeking relief directing the respondent to consider the reply and pass an appropriate order in the matter.

3. The petitioner appears to have submitted a reply on 18th September, 2025, in which the petitioner has sought certain documents on which the show-cause notice is placed.

4. It appears that this Court on 16th December, 2025 issued notice to the respondent and directed the supporting documents referred to in the show-cause notice be supplied to the petitioner within one week.

5. Subsequent thereto, this Court passed another order on 23rd December, 2025 directing the petitioner to appear before the competent authority of GST Department on 05th January, 2026 with direction to the authority to consider the request for revoking suspension of petitioner's GST registration.

6. It is in compliance with this order dated 23rd December, 2025, the respondent has reported compliance thereby, rejecting the prayer of the petitioner for revocation of the order whereby the registration of the petitioner was suspended.

7. We have gone through the status report submitted under the signature of the Sales Tax Officer. Certain justifications are produced by the said officer in the matter of refusal to suspend the order of suspension of the GST registration of the petitioner. Be that as it may, since the petitioner has already submitted his reply based on the information and the documents which were found to be the basis for issuance of show-cause notice, we deem it appropriate to direct the petitioner to appear before the respondent for hearing on 29th January, 2026 in the matter of show-cause notice, whereby his registration was sought to be permanently cancelled.

8. The authority after hearing the petitioner shall pass an appropriate order in the matter and communicate the same within a period of four weeks of the said date.

9. We make it clear that in case the order is adverse to the petitioner, it shall be open to the petitioner to approach afresh before this Court,

questioning the said order.

10. Accordingly, the present petition, along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 20, 2026
Sk/av