$~11

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

\+ W.P.(C) 19216/2025

M/S. FRIENDS TELECOM .....Petitioner

Through: Mr. Siddarth Malhotra, Adv.

versus

COMMISSIONER OF CENTRAL TAX AND CGST DELHI NORTH .....Respondent

Through: Mr. Arjun Malik, SSC, CBIC

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

O R D E R

% **19.01.2026**

1. Not only does the impugned order sans the reasons, but the show-cause notice itself is based merely on information that came to the knowledge of the Jurisdiction Officer.

2. The show-cause notice refers only to the returns furnished by the petitioner under Section 39 of the Central Goods and Services Tax Act, 2017.

3. There are no specific stipulations in the show-cause notice against the petitioner which led to the passing of impugned order thereby cancelling registration with retrospective effect.

4. Since the show-cause notice is too vague to answer, so also the order impugned does not contain any reasons in support of the decision, both are unsustainable in law.

5. As such, the show-cause notice so also the impugned order are hereby quashed and set aside.

6. We permit the respondent to issue fresh detailed show-cause notice to the petitioner within a period of four weeks from today.

7. The petitioner is directed to furnish his contact number, e-mail ID and his address within a period of one week from today to enable effective communication by the respondent.

8. The petitioner undertakes to submit reply to the show-cause notice with all the relevant documents within a period of four weeks thereafter.

9. We expect the respondent to pass an order within a period of eight weeks after hearing the petitioner in the matter.

10. The petition, accordingly, stands allowed in the above terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 19, 2026/ar/dd