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

+ W.P.(C) 1559/2022

SHAKTI SHIVA MAGNETS PRIVATE LIMITED ..... Petitioner  
Through Mr.Saurabh Singhal, Advocate.

versus

ASSISTANT COMMISSIONER & ORS. .... Respondents  
Through Mr.Naushad Ahmed Khan, ASC for  
GNCTD.  
Mr.Aditya Singla, Advocate with  
Mr.Achin Sondhi, Advocate for R-2  
& 3.

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**ORDER**  
**31.01.2022**

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The matter has been heard by way of video conferencing.

**C.M.No.4459/2022**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) No.1559/2022**

In pursuance to the order dated 27<sup>th</sup> January, 2022, Mr.Ankur Garg, Commissioner, Delhi, GST has joined the proceedings by way of an online video link.

Mr. Ankur Garg admits that the impugned show-cause notice dated 11<sup>th</sup> November, 2021 contains no fact or reason. He also agrees that the impugned show-cause notice is not supported by any document/form on the basis of which the petitioner's GST registration has been suspended. He prays for three days' time to issue a fresh detailed show-cause notice to the petitioner and for fifteen days' time to decide the same.

However, learned counsel for the petitioner has drawn this Court's attention to Rule 21A as well as Rule 22(3) of the Delhi GST Rules, 2017, wherein it is provided that an assessee's registration can be suspended only for thirty days and the cancellation proceeding has to be concluded within thirty days.

Since in the present case, petitioner's registration has been lying suspended for more than two months on the basis of a show cause notice which is bereft of any reason or fact, this Court quashes the impugned show cause notice dated 11<sup>th</sup> November, 2021 and directs the respondents to restore the petitioner's registration forthwith. However, the respondents are permitted to issue a fresh show-cause notice mentioning all the relevant facts and reasons within a week. The same shall be responded to by the petitioner within a period of seven working days from the date of the service of such notice (Rule 22, DGST). The respondents shall thereafter decide the same in accordance with law within two weeks.

The Commissioner, Delhi, GST, is also directed to issue a practice direction so that in future, if any show-cause notice for cancellation of GST registration is issued, the same is not bereft of any material particulars or reasons.

With the aforesaid directions, the present writ petition stands disposed of.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**JANUARY 31, 2022**  
**KA**

