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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 07.02.2024

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W.P.(C) 986/2024

M/S SRI KRISHAN TRADERS

..... Petitioner

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX
NORTH DELHI

..... Respondents

Advocates who appeared in this case:

For the Appellant:

Mr. Pranay Jain and Mr. Karan, Advocate.

For the Respondents:

Mr. Anish Roy, Senior Standing Counsel for CBIC &
Customs with Mr. Girish Agarwal, Advocate

Mr. Anurag Ojha, Senior Standing Counsel with Mr.
Shubham Kumar, Advocate for newly added respondent.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks a direction to the respondent to cancel the GST registration of the petitioner with effect from 22.03.2023.

2. Learned counsel for respondent points out that the concerned Commissionerate is Commissionerate of West Delhi. Learned counsel for petitioner prays for leave to amend the memo of parties.



3. Amended memo of parties is taken on record.
4. Mr. Anurag Ojha, learned Standing Counsel enters appearance on behalf of the newly added respondent.
5. With the consent of parties, the petition is taken up for final disposal.
6. Records clearly demonstrates that Petitioner had submitted an application seeking cancellation on 23.02.2023 as petitioner had closed down his business. A notice was issued by the respondent on 04.12.2023, requiring the petitioner to furnish returns in terms of Section 29 of the Central Goods and Services Tax Act, 2017 and Rule 20 of the Central Goods and Services Tax Act, 2017.
7. Said application had been rejected by an order dated 14.12.2023 stating “*neither the party appeared for PH on given time and date nor submitted the required documents viz. possession document, reconciliation statement and ID proofs etc.*”.
8. Thereafter, on 03.01.2024, a Show Cause Notice was issued to the petitioner for cancellation of the GST registration on the ground that petitioner has failed to furnish the GST returns. It is the case of the petitioner that the petitioner had made an application for cancellation of registration on 23.02.2023. Thereafter, the registration was suspended and as such petitioner could not file the returns.
9. It is clear that both the petitioner and the concerned



Commissioner want the GST registration to be cancelled, though for different reasons.

10. In view of the above facts and circumstances, the petition is allowed. The order of cancellation is modified to the extent that the same shall operate with effect from 23.02.2023, i.e., the date on which the petitioner made an application for cancellation of registration and the registration was suspended.

11. However, the petitioner shall furnish all requisite details to the respondents as required to be submitted by the petitioner by letter dated 04.12.2023 to enable the Respondents to ascertain if any demand is liable to be raised against the Petitioner.

12. It is clarified that the respondents are also not precluded from taking any steps for recovery of any tax, penalty or interest that may be due from the petitioner in accordance with law.

13. Petition is accordingly disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 7, 2024/NA

