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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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Date of decision: 04.04.2024

+ W.P.(C) 614/2024

M/S DEEP PLASTIC GRANULES TRADING
COMPANY

.... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Jitin Singhal alongwith Mr. Suresh Chowdhary, Ms. Gaytri Ravi, Ms. Ekta Ravi, Ms. Rekha Ravi, Ms. Ujala Singh & Ms. Pallavi Gangia, Advocates.

For the Respondents: Ms. Bakshi Venita, Sr. Panel Counsel for UOI/R-1.
Mr. Gibran Naushad, SSC for CBIC.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns Show Cause Notice dated 17.05.2023, proposing to cancel the GST registration of the petitioner on the ground that “ *found non-existing at the their principles place of business as informed by Anti-Evasion vide letter dated 17.05.2023*”.

2. Learned counsel for respondents submits that twice over, inspection was carried out at the subject premises and petitioner was not found functioning at the said place.



3. This is disputed by learned counsel for petitioner, who submits that there is sufficient material with the petitioner to prove that petitioner had existed at the relevant point at the said premises. He further submits that since the registration stands suspended with effect from 17.05.2023, petitioner is not able to operate from the said premises. He, however, prays for time to file a detailed response to the said Show Cause Notice.

4. In view of the above, Petitioner is permitted to file a detailed response to the Show Cause Notice alongwith supporting material within 30 days. Thereafter, Proper Officer shall dispose of the Show Cause Notice within a period of two months of the reply filed by the petitioner and after giving an opportunity of personal hearing to the petitioner in accordance with law.

5. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved.

6. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 04, 2024/vp