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

+ **W.P.(C) 13706/2024**

AMIR MALIK

.....Petitioner

Through: **Mr. Manish Kumar & Mr.
Nishant Verma, Adv.**

versus

COMMISSIONER OF GST, DELHI

.....Respondent

Through: **Mr. Arun Khatri, SSC with Ms.
Shreya Lamba, Adv.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

30.09.2024

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CM APPL. 57365/2024

Exemption allowed, subject to all just exceptions.

Application shall stand disposed of.

W.P.(C) 13706/2024

1. The writ petitioner is aggrieved by the cancellation of its registration in terms of the impugned order dated 04 July 2023. It becomes pertinent to note that the aforesaid order was preceded by what is termed to be a Show Cause Notice ['SCN'] dated 16 June 2023. The said SCN reads as under:-

“Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

1. Non compliance of any specified provisions in the GST Act or the Rules made thereunder as may be prescribed

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.



You are hereby directed to appear before the undersigned on 19/06/2023 at 10:37 AM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits .

Please note that your registration stands suspended with effect from 16/06/2023

Place: Delhi

Date: 16/06/2023”

2. The petitioner was thereafter served with the impugned final order dated 04 July 2023 which reads as follows:-

“Order for Cancellation of Registration

This has reference to show cause notice issued dated 16/06/2023.

The effective date of cancellation of your registration is 10/04/2021

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: RANGE - 161

Date: 04/07/2023”

3. As is manifest from the above, neither the SCN nor the final order assign or record any reasons in support of the ultimate conclusion which has come to be drawn and recorded, namely, that the petitioner had violated the provisions of the Goods and Services Tax Act, 2017 [**‘GST Act’**] or the Goods and Services Tax Rules, 2017



[‘**GST Rules**’] framed thereunder.

4. The SCN is gloriously silent with respect to the provisions of the GST Act which are alleged to have been violated or infringed. The aforesaid position remained unaltered in the final order which too fails to provide any clue with respect to the provision of the statute which may have been violated or infringed. In view of the above, we find ourselves unable to sustain the order impugned.

5. The writ petition is accordingly allowed. The impugned SCN dated 16 June 2023 and the impugned order of cancellation of registration dated 04 June 2023 is hereby quashed. This order, however, shall be without prejudice to the right of the respondents to draw proceedings afresh and in accordance with law.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 30, 2024/neha

