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

***Date of decision: 12th November, 2025***

\+ **W.P.(C) 16333/2025**

SAKSHI GOYAL PROPRIETOR OF MIS PARSHAVNATH INDUSTRIES .....Petitioner

Through: Mr. Santanu Kanungo & Ms. Sayantani Kanungo, Advs.

versus

PRINCIPAL COMMISSIONER CENTRAL GST, DELHI ANR. .....Respondents

Through: Mr. Akash Verma, SSC, CBIC with Ms Aanchal Uppal Advs.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE SHAIL JAIN**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the Order for Cancellation of Registration dated 27th September, 2024 (hereinafter, '*impugned order*').

3. The case of the Petitioner is that she is engaged in the manufacture of *Ghee*. The Petitioner is registered with the GST Department with GSTIN 07BHEPG8680C1ZE. The manufacturing unit of the Petitioner is located in Kheda Sarai Chabila, Bulandshahr, Uttar Pradesh-203011 and the present address of the Petitioner is 6, Daya Lane, First Floor, Ram Kishore Road, Civil Lines, Delhi-110054.

4. On the last date of hearing, *i.e.*, 29th October, 2025, this Court directed as under:

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*"6. However, ld. Counsel for the Petitioner submits that a modification application dated 30th August, 2024 was filed by the Petitioner for amendment of the address of Petitioner's place of business, which was allowed vide order of amendment dated 9th October, 2024.*
*7. In the interregnum itself, a Show Cause Notice was issued to the Petitioner on 13th September, 2024 and thereafter, the impugned order was passed on 27th September, 2024.*
*8. Let the documents filed with this writ petition be verified by the ld. SSC for the Respondents."*

5. Today, Mr. Akash Verma, ld. SSC for the Respondent, has reverted in this matter and submits that there is an Input Tax Credit (hereinafter, *'ITC'*) investigation which is going on by the GST Department in Jammu and Kashmir *i.e.*, CGST Division Jammu-I against the related entities namely, M/s Beauty General Store, M/s Gaurav Sales Agency, M/s Parshavnath Industries. There is also an investigation by Superintendent CGST, Indore against M/s Gaurav Sales Agency.

6. Insofar as retrospective cancellation of the GST registration of the Petitioner is concerned, the submission of Mr. Akash Verma, ld. SSC is that the Petitioner has changed the addresses for four occasions, hence, it is possible that the Show Cause Notice dated 13th September, 2024 was issued at the wrong address.

7. Be that as it may, the present writ petition only concerns the retrospective cancellation of the GST registration of the Petitioner. The Petitioner's place of business which was amended ought to have been taken into consideration by the Adjudicating Authority before passing of the impugned order.

8. The amendment of the Petitioner's address had been sought on 30$^{th}$ August, 2024 and was approved on 9$^{th}$ October, 2024. This place of business

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ought to be re-inspected by the concerned officials of the GST Department and thereafter, proceedings in the Show Cause Notice ought to continue.

9. Accordingly, in the above facts, following directions are issued:

i. Insofar as the Show Cause Notice dated 13th September, 2024 is concerned, the Petitioner is permitted to file a reply by 15th December, 2025.

ii. The GST Department may re-inspect the new premises of the Petitioner and obtain a physical inspection report.

iii. The Petitioner shall be given a personal hearing and the Show Cause Notice dated 13th September, 2024 shall be adjudicated in accordance with law.

iv. Insofar as allegations of any fraudulent availment of ITC is concerned, the Petitioner shall co-operate in the investigation with all the Departments and action, if any, shall be taken in accordance with law.

10. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH**
**JUDGE**

**SHAIL JAIN**
**JUDGE**

**NOVEMBER 12, 2025**/*tg/ck*

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