



\$~46, 47, 57 & 58

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

Date of decision: 22nd January, 2026

+ **W.P.(C) 888/2026 & CM APPL. 4354/2026**

M/S FONE ZONE NXT

THROUGH PROPRIETOR MR. GAURAV MADAN
G-33,34,40,41, GROUND FLOOR,
VIKAS SURYA SHOPPING MALL, PLOT NO.18,
MANGALAM PLACE, SECTOR-3, ROHINI, NORTH
WEST DELHI, DELHI-110085
AND PERMANENTLY RESIDING AT
R/O 116, STATE BANK NAGAR, 2ND FLOOR,
PASCHIM VIHAR, WEST DELHI,
DELHI – 110063

.....PETITIONER

Through: Mr. Abhas Mishra, Mr. Hukam
Chand, Ms. Neha Singhal and
Ms. Deepika G, Advs.

versus

1. **COMMISSIONER OF DGST,**
DELHI GST, DEPARTMENT OF TRADE & TAXES,
GOVERNMENT OF NCT OF DELHI,
7TH & 11TH FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI-110002

.....RESPONDENT NO. 1

2. **GST (SALES TAX) OFFICER, DELHI GST,**
SALES TAX OFFICER CLASS – II/AVATO,
OFFICE OF ASSISTANT COMMISSIONER (GST),
VYAPAR BHAWAN, IP ESTATE,
NEW DELHI

.....RESPONDENT NO. 2

Through: Ms. Urvi Mohan, Adv.



+ **W.P.(C) 892/2026 & CM APPL. 4378/2026**

M/S FONE ZONE NXT

THROUGH PROPRIETOR MR. GAURAV MADAN
G-33,34,40,41, GROUND FLOOR,
VIKAS SURYA SHOPPING MALL, PLOT NO.18,
MANGALAM PLACE, SECTOR-3, ROHINI, NORTH
WEST DELHI, DELHI-110085
AND PERMANENTLY RESIDING AT
R/O 116, STATE BANK NAGAR, 2ND FLOOR,
PASCHIM VIHAR, WEST DELHI,
DELHI – 110063

.....PETITIONER

Through: Mr. Abhas Mishra, Mr. Hukam
Chand, Ms. Neha Singhal and
Ms. Deepika G, Advs.

versus

1. **COMMISSIONER OF DGST,**
DELHI GST, DEPARTMENT OF TRADE & TAXES,
GOVERNMENT OF NCT OF DELHI,
7TH & 11TH FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI-110002

.....RESPONDENT NO. 1

2. **GST (SALES TAX) OFFICER, DELHI GST,**
SALES TAX OFFICER CLASS – II/AVATO,
OFFICE OF ASSISTANT COMMISSIONER (GST),
VYAPAR BHAWAN, IP ESTATE,
NEW DELHI

.....RESPONDENT NO. 2

Through: Ms. Urvi Mohan, Adv.

+ **W.P.(C) 964/2026 & CM APPL. 4662/2026**

M/S FONE ZONE NXT

THROUGH PROPRIETOR MR. GAURAV MADAN
G-33,34,40,41, GROUND FLOOR,
VIKAS SURYA SHOPPING MALL, PLOT NO.18,



MANGALAM PLACE, SECTOR-3, ROHINI, NORTH
WEST DELHI, DELHI-110085
AND PERMANENTLY RESIDING AT
R/O 116, STATE BANK NAGAR, 2ND FLOOR,
PASCHIM VIHAR, WEST DELHI,
DELHI – 110063

.....PETITIONER

Through: Mr. Abhas Mishra, Mr. Hukam
Chand, Ms. Neha Singhal and
Ms. Deepika G, Advs.

versus

- 1. COMMISSIONER OF DGST,
DELHI GST, DEPARTMENT OF TRADE & TAXES,
GOVERNMENT OF NCT OF DELHI,
7TH & 11TH FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI-110002**

.....RESPONDENT NO. 1

- 2. GST (SALES TAX) OFFICER, DELHI GST,
SALES TAX OFFICER CLASS – II/AVATO,
OFFICE OF ASSISTANT COMMISSIONER (GST),
VYAPAR BHAWAN, IP ESTATE,
NEW DELHI**

.....RESPONDENT NO. 2

Through:

+ W.P.(C) 965/2026 & CM APPL. 4663/2026

M/S FONE ZONE NXT

THROUGH PROPRIETOR MR. GAURAV MADAN
G-33,34,40,41, GROUND FLOOR,
VIKAS SURYA SHOPPING MALL, PLOT NO.18,
MANGALAM PLACE, SECTOR-3, ROHINI, NORTH
WEST DELHI, DELHI-110085
AND PERMANENTLY RESIDING AT
R/O 116, STATE BANK NAGAR, 2ND FLOOR,
PASCHIM VIHAR, WEST DELHI,



DELHI – 110063

.....PETITIONER

Through: Mr. Abhas Mishra, Mr. Hukam
Chand, Ms. Neha Singhal and
Ms. Deepika G, Advs.

versus

1. **COMMISSIONER OF DGST,**
DELHI GST, DEPARTMENT OF TRADE & TAXES,
GOVERNMENT OF NCT OF DELHI,
7TH & 11TH FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI-110002

.....RESPONDENT NO. 1

2. **GST (SALES TAX) OFFICER, DELHI GST,**
SALES TAX OFFICER CLASS – II/AVATO,
OFFICE OF ASSISTANT COMMISSIONER (GST),
VYAPAR BHAWAN, IP ESTATE,
NEW DELHI

.....RESPONDENT NO. 2

Through:

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

%

JUDGMENT (ORAL)

NITIN WASUDEO SAMBRE, J.

1. Since all these petitions involve a common and similar issue, they are being clubbed and disposed of by this common order.
2. The facts of W.P.(C) 888/2026 are taken as the lead case for consideration.
3. The petitioner has approached this Court with the following prayers:

“a. Issue an appropriate Writ, Order or Direction, in the nature of mandamus or any other Writ for revocation of



provisional attachment of the bank accounts detailed in para 17 of the Petition and;

b. Issue Writ, Order or Direction to allow the Petitioner to appeal against the Order-in-Original dated 25.12.2023; and/ or;

c. Pass any other order and / or direction, as this Hon'ble Court may deem fit proper under the facts and circumstances of the present case and in the interest of justice."

4. The petitioner obtained GST registration for his firm on 1st July 2017 while dealing in the subject of mobile phones and allied accessories.
5. It is the petitioner's case that he was filing regular returns and the address furnished on the GST portal was that of his Chartered Accountant.
6. The license of the petitioner was suspended based on the request made by the petitioner.
7. Thereafter, he was served with show cause notices for the assessment years commencing from 2017-18, which form the subject matter of the present petitions.
8. A proposed demand of Rs. 2,32,166/- was raised against the petitioner. The reminder was served on the petitioner for attending the personal hearing, however, the petitioner has neither filed reply to the show cause notice nor attended personal hearing, resulting in the passing of the *ex-parte* order on 20th August 2024 under Section 73 of the DGST Act. Similarly, the show cause notices were issued for subsequent years on account of mismatch in ITC and cancellation of registration of certain suppliers with retrospective effect.
9. Consequently, resulting into passing the orders impugned.



10. It is the case of the petitioner that
- (a) on the registration portal the address was that of his Chartered Accountant. There was a failure on the part of the Chartered Accountant to communicate to the petitioner and in such an eventuality the petitioner may not be penalized for the same.
 - (b) he is willing to deposit 50% of the demand which is outstanding against him and in such an eventuality, the Court may make equity in favour of the petitioner in view of the fact that the petitioner was prejudiced because of the failure of his Chartered Accountant in communicating the show cause notices and consequences thereof.
11. As such, he urges that the impugned orders be quashed and set aside by offering an opportunity of fresh hearing to the petitioner.
12. As alleged above, the counsel appearing for the respondent opposes the prayer, as according to her, the department has proceeded strictly in accordance with the statutory provisions and it was the failure of the petitioner to appear pursuant to the show cause notice, which led to the passing of the impugned order.
13. She claims that the petitioner was fully aware that the GST registration was linked to the email address of his Chartered Accountant and, in such an eventuality, it was incumbent upon him to remain vigilant and in contact with the office of the Chartered Accountant.
14. As such, a dismissal is sought.
15. We have considered the rival claims.
16. No doubt the counsel for the petitioner has drawn support from



the Division Bench Judgment of this Court in the matter of W.P.(C) 16730/2025, *M/s Walsons Services Pvt. Ltd. vs. Sales Tax Officer/Class II (STO), DGST & Anr.*, decided on 14th November 2025.

17. The learned counsel has submitted that this Court, having regard to the similar not identical issue, was pleased to exercise equity and discretion in favour of the petitioner therein by putting the petitioner to a condition of payment of cost.

18. The fact remains that the said judgment which the petitioner intends to rely upon is based on the different set of facts.

19. If we notice the factual matrix of the present case, the fact that the petitioner's GST registration was suspended was a fact within his knowledge.

20. The fact that the petitioner, for the purpose of GST registration, has provided the e-mail address of his Chartered Accountant was also a fact within his notice.

21. The petitioner seeks to attribute the entire lapse to his Chartered Accountant for not communicating with him on the issue of show cause notice, which led to consequently passing the impugned order.

22. When confronted, we are unable to get satisfactory explanation as to whether any action was initiated by the petitioner against his Chartered Accountant, because of whose fault the petitioner has suffered the order impugned.

23. It is very easy to blame a professional, like the one in the present case, as such professional is not before this Court to defend his interest.

24. Even otherwise, from the record we are unable to satisfy



ourselves as to the ground raised by the petitioner is sufficient enough to infer that there was a default on the part of the Chartered Accountant and the petitioner was required to suffer for the same.

25. In the aforesaid factual background, we are unable to pull the line of the reasons recorded in the matter of *M/s Walsons* cited *supra*.

26. Even if the petitioner is willing to deposit 50% of the liability, that by itself will not call upon us to deviate from the statutory procedure established by law.

27. For the reasons recorded hereinabove, we are not inclined to show indulgence by entertaining the present petitions.

28. The petitions, in our opinion, lack merit, stand dismissed.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 22, 2026/ar/dd