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

\+ W.P.(C) 14288/2025

M/S SHIV TEMPO SERVICE .....Petitioner

Through: Mr. Pranay Jain, Mr. Sarthak Verma and Mr. Karan Singh, Advs.

versus

PR. COMMISSIONER OF GOODS AND SERVICE TAX, NORTH DELHI .....Respondent

Through: Ms. Anushree Narain, SSC along with Mr. Apurv Yadav and Mr. Naman Chola, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 09.07.2026

1. On 08.07.2026, the following order was passed:

> 1. The Petitioner is a small-time businessman, who is operating Tempo service to earn livelihood for him and his family.
>
> 2. On account of failure to furnish returns for a continuous period of six (06) months, his GST registration bearing no. 07CPYPK1865AIZN was cancelled with retrospective effect *vide* Order dated 17.11.2023.
>
> 3. Following which the Petitioner filed an Appeal, which came to be dismissed *vide* Order dated 01.07.2025 solely on ground of being time barred.
>
> 4. Learned counsel representing the Petitioner submits that the Petitioner is prepared to pay penalty and fine, however, his right to earn livelihood cannot be taken away in this manner.
>
> 5. Learned counsel representing the Respondent submits that the Petitioner is required to file an Appeal before the Goods and Services Tax Appellate Tribunal (GSTAT). She Submits that the Appellate Authority does not possess power to condone the delay of more than one (01) year.
>
> 6. This Court has called upon learned counsel representing the Respondent to suggest a solution in the peculiar facts of the present case.
>
> 7. List on 09.07.2026 in the Supplementary List.

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2. Pursuant to the aforesaid order, learned counsel representing the Respondent informs the Court that the Department has no incriminating information regarding the antecedents of the Petitioner. She, however, submits that the authority has taken the action in accordance with Section 29(2)(c) of the Central Goods and Services Tax Act, 2017.

3. Undoubtedly, the Petitioner has failed to file returns within the time as prescribed in the statute. At the same time, in the absence of any other material, the Petitioner cannot be left remediless, particularly when he is willing to comply with the statutory requirements and clear the pending dues.

4. As already noticed, the Petitioner is running a tempo service, namely, a small goods-carriage service using light commercial vehicles.

5. In the peculiar facts and circumstances of the present case, particularly when this is the first default committed by the Petitioner, this Court is inclined to grant relief in exercise of Writ jurisdiction.

6. Consequently, the order cancelling the GST registration of the Petitioner, and the appellate order dated 01.07.2025 are set aside. The GST registration of the Petitioner shall stand restored forthwith, subject to the Petitioner filing all pending returns within a period of next thirty (30) days by paying all pending dues, including penalty, if any, as may be leviable and imposed by the Competent Authority in accordance with law.

7. It is needless to observe that this order has been passed in the peculiar facts of the present case and it shall not be treated as precedent.

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8. However, keeping in view the facts of the case, the Petitioner is directed to deposit cost of Rs.10,000/- (Rupees Ten Thousand only) to the '*Delhi High Court Staff Welfare Fund*'. The proof of payment of costs shall be filed within a period of two (02) weeks. With the aforesaid observations, the present Writ Petition stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026
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