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

\+ W.P.(C) 7217/2026

M/S GLOBAL PRODUCTS AND TRADERS .....Petitioner

Through: Mr. Jitin Singhal, Mr. Pravesh Bahuguna and Ms. Hemlata, Advs.

versus

SUPERINTENDENT, RANGE-85, DIVISION-DWARKA, DELHI SOUTH COMMISSIONERATE .....Respondent

Through: Mr. Arjun Malik, SSC-CBIC. 9873503295

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

O R D E R

% **28.07.2026**

1. By way of the present Petition, the Petitioner, *inter alia*, seeks issuance of an appropriate writ quashing and setting aside the Show Cause Notice dated 03.03.2026, and the consequent Order dated 17.03.2026, issued by Superintendent, Dwarka Delhi, *vide* which the Goods and Services Tax (GST) Registration of the Petitioner came to be cancelled.

2. The primary and only substantive grievance raised by the Petitioner is with respect to the retrospective cancellation of its GST Registration. It is the Petitioner’s case that although GST Registration came to be cancelled *vide* Impugned Order dated 17.03.2026, the cancellation was made effective retrospectively with effect from 29.07.2025.

3. Learned counsel representing the Petitioner relies upon the

judgment passed in ***Smart World Communications vs. Commissioner of Central Tax and CGST Delhi North*** 2025 (102) G.S.T.L. 224 Delhi.

4. *Per contra*, learned counsel representing the Respondents submits that the Impugned SCN, categorically notified the Petitioner that its GST Registration stands suspended with effect from 29.07.2025. As a consequence, the registration was cancelled with effect from the said date.

5. This Court has heard the parties and have considered their respective submissions.

6. A Division Bench of this Court in ***Smart World Communications*** *(Supra)* has held that if the SCN does not propose retrospective cancellation of GST Registration, then no order cancelling the Registration with retrospective effect can be passed.

7. In substance, the aforesaid constitutes the only defect in the impugned proceedings. Accordingly, the Order dated 17.03.2026 is set aside only to the limited extent that it gives retrospective effect to the cancellation of the Petitioner's GST Registration.

8. However, the Respondent Department will be at liberty to issue a fresh SCN proposing retrospective cancellation, and afford the Petitioner an opportunity of hearing, following which a fresh order in accordance with law may be passed.

9. Learned counsel representing the Respondents submits that the fresh SCN will be uploaded on the GST Portal by Friday, i.e., 31.07.2026.

10. Upon receipt of the same, the Petitioner may file a reply and appear before Mr. Sandeep Kumar, Superintendent, Range-85, Division-Dwarka, Delhi South Commissionerate, on 07.08.2026 at

11:00 AM.

11. In view of the aforesaid position, the present Petition is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 28, 2026/sp/hr