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

% *Date of Decision: 20th October, 2023*

+ **W.P.(C) 13934/2023**

KORDIENT VENTURES PVT. LTD. Petitioner

Through: Mr. Vineet Bhatia & Mr.
Aamanya Jaganath Mishra,
Advs.

versus

COMMISSIONER, DELHI GST AND ORS.

..... Respondents

Through: Ms. Anushree Narain, Standing
Counsel with Ms. Nishtha
Mittal, Advocate for Central
GST.
Mr. Rajeev Aggarwal, ASC with
Mr. Aadish Jain, Adv. for R-2 to
4.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

VIBHU BAKHRU, J.

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 12.12.2022 (hereafter '**the impugned order**') cancelling the petitioner's GST registration. The petitioner also impugns a Show Cause Notice dated 09.09.2022 (hereafter '**the SCN**'), pursuant to which the impugned order was passed.

2. The petitioner was issued the SCN proposing to cancel the



petitioner's GST registration for the reason that it was not found functioning / existing at its principal place of business. The petitioner was directed to furnish a reply to the SCN and also appear before the concerned officer at the appointed date and time, but no such date or time was specified. The petitioner's GST registration was also suspended with effect from 09.09.2022.

3. It is the petitioner's case that it had changed its place of business and had duly applied for the same on 23.10.2020. The said application is not on record. However, pursuant to the said application, the Proper Officer had issued a Show Cause Notice dated 02.11.2020 proposing to reject the same and stating the following reasons for doing so: "*Principal Place of Business - Nature of Possession - Others (Please specify) - Document not uploaded for addition*". The petitioner was also directed to furnish a reply to the said Show Cause Notice by 10.11.2020.

4. Thereafter by an order dated 11.11.2020, the petitioner's application for adding / amending the place of business was rejected. The said order does not disclose any reasons for the same. The space where the reasons were supposed to be set out, is left blank.

5. The learned counsel for the petitioner also points out that the SCN was issued prior to the field visit which was conducted on 06.12.2022. The report of the said field visit indicates that the petitioner's Manager was present at the premises, but the petitioner was not functioning from the principal place of business.

6. It is apparent from the above that the petitioner's registration has been cancelled as the respondents have not permitted the petitioner to



update the records to reflect its current place of business.

7. In view of the above, we consider it apposite to dispose of the present petition by permitting the petitioner to file an application for revocation of cancellation of its GST registration, and also substantiate that it is carrying on its business from another premises. If the said application for revocation of cancellation of GST registration is filed within a period of two weeks from today alongwith the relevant documents, the Proper Officer shall consider the same and pass a speaking order within a period of one week from the said date, uninfluenced by the previous order(s).

8. The Proper Officer shall also consider the petitioner's request for altering the records to amend its current place of business, notwithstanding the order dated 11.11.2020, as the said order being unreasoned, is clearly unsustainable.

9. The petition is disposed of in abovesaid terms.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

OCTOBER 20, 2023

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