



2024:DHC:4442-DB



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

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Date of decision: 27.05.2024

W.P.(C) 7111/2024

M/S HARI ENTERPRISES

..... Petitioner

versus

SUPERINTENDENT, RANGE 25, CGST, MODEL TOWN
DIVISION

..... Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. Karan, Advocate (through VC)

For the Respondents: Mr. Gibran Naushad, Advocate (through VC)

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns order dated 10.01.2024 whereby GST registration of the petitioner has been cancelled.
2. Learned counsel for petitioner submits that petitioner became aware of the Show Cause Notice dated 16.12.2023 proposing to cancel the GST registration of the petitioner. However, could not respond to the same and thereafter by the impugned order the Show Cause Notice was adjudicated and GST registration cancelled.
3. He submits that subsequently petitioner became aware of another Show Cause Notice dated 15.12.2023 which was detailed and



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one of the reason mentioned herein was that the petitioner had not made any cash deposit towards the tax for output supplies made in excess of Rs 15 Lacs. He submits that immediately thereafter petitioner has made a deposit of Rs.4,48,100/- on 13.05.2024. He submits that even the application for revocation was rejected.

4. Learned counsel for the respondent submits that as per his instructions, the deposit as contended by the petitioner has been duly made. He submits that in view of the said deposit, the department would have re-look at the issue of cancellation of the GST Registration.

5. In view of the above, the order of cancellation dated 10.01.2024 is set-aside. The matter is remitted to the proper office to readjudicate the show cause notice dated 16.12.2023 in accordance with law within four weeks from today.

6. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved.

7. The petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 27, 2024/sk