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

*Date of decision: 8<sup>th</sup> September 2025*

+ **W.P.(C) 13744/2025 & CM APPL. 56391/2025**

SHIVI KANSAL

.....Petitioner

Through: Mr. Ankit Grewal, Mr. Sharad Jain &  
Mr. Nishant Shokeen, Advs.

versus

UNION OF INDIA THROUGH ITS SECRETARY & ORS.

.....Respondents

Through: Ms. Pushti Gupta, SPC with Mr.  
Sudhanshu Sharma, Adv. for R-  
1(9599915879)  
Ms. Urvi Mohan, Adv. (7718992441)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned order for cancellation of GST registration dated 9<sup>th</sup> August 2023 (hereinafter, '*impugned order*') by which the Petitioner's GST registration has been cancelled retrospectively *w.e.f.* 1<sup>st</sup> July 2017.
3. The petition has been filed by Mr. Shivi Kansal, whose father had obtained a GST registration in the name of the firm, M/s Kansal Associates. The same was a sole proprietary concern of Late Mr. Naresh Kansal. The GST Registration No. of the proprietorship is 07AGSPK2607H1ZA and PAN Card



No. is AGSPK2607H. The GST registration of the said firm was obtained on 1<sup>st</sup> July 2017.

4. On 28<sup>th</sup> April 2021, the sole proprietor of M/s Kansal Associates had passed away and thereafter, the Petitioner had filed Form GST REG-16 giving clear reasons that the sole proprietor of the said firm has passed away and at the relevant point in time *i.e.*, 27<sup>th</sup> February 2022, no proceeding was stated to be pending against the firm.

5. However, thereafter, it came to the knowledge of the Petitioner that a Show Cause Notice (hereinafter, 'SCN') has been issued to the Petitioner on 25<sup>th</sup> July 2022 on the following grounds:

*"1. Collects any amount as representing the tax but fails to pay the same to the account of the Central/State Government beyond a period of three months from the date on which such payment becomes due."*

6. No reply was filed by the Petitioner to the said SCN and the impugned order came to be passed without hearing the Petitioner on merits.

7. On a query from this Court, Id. Counsel for the Petitioner submits that the reason as to how the Petitioner came to know of the SCN and the impugned order was that some suppliers of the Petitioner had contacted the Petitioner in respect of non-process of refund of the suppliers because of the retrospective cancellation of the GST registration of the Petitioner.

8. Heard. Since the Petitioner has not had an opportunity of dealing with the SCN as also because of the unfortunate demise of the sole proprietor of the firm during COVID-19 pandemic, the Petitioner is given an opportunity to file a reply to SCN dated 25<sup>th</sup> July 2022.

9. Upon the reply being filed, the Petitioner be given personal hearing and



a reasoned order be passed in respect of the SCN.

10. The impugned order dated 9<sup>th</sup> August 2025 is set aside. Reply be filed by the Petitioner by 31st October 2025. The Petitioner shall also disclose in its reply, the details of the suppliers whose refund has been held up so that the Department can look into the same before deciding the SCN. The contact details of the Petitioner are as under:

- *Email Address:* [infoqfoampe.com](mailto:infoqfoampe.com)
- *Mobile No.:* 9896111022

11. Access to the GST Portal shall be made available to the Petitioner within a period of one week. Needless to add that this Court has not gone into the merits of the impugned order.

12. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH  
JUDGE**

**SHAIL JAIN  
JUDGE**

**SEPTEMBER 8, 2025**

kk/ck