



\$~13

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 25th July, 2025

+ **W.P.(C) 1011/2025**
M/S SAKSHI TRADING COMPANYPetitioner
Through: Ms. Harsh Chachra, Adv.
versus

ADDITIONAL COMMISSIONER, APPEAL-I CENTRAL TAX,
EAST AND ANRRespondents
Through: Mr. Piyush Beriwal, Ms. Jyotsna
Vyas & Ms. Ruchita Srivastava,
Adv.

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– M/s Sakshi Trading Company, which is a sole proprietary firm of Mr. Subhash Kumar Aggarwal. *Vide* this petition, the Petitioner is seeking setting aside of the impugned order dated 4th October, 2024 by which the prayer for restoration of the GST registration of the Petitioner has been dismissed by the Appellate Authority.
3. The case of the Petitioner is that it is a sole proprietary firm which obtained GST No. 07AKFPA5975M1ZS with the address mentioned as 3565-A-8, Jain Mandir Dharpura, Gandhi Nagar, East Delhi-110031.
4. According to the Petitioner, the rent agreement pertaining to the above stated address was uploaded on the common GST portal for the grant of GST Registration.



5. Thereafter, a Show Cause Notice (*hereinafter*, 'SCN') was issued upon the Petitioner on 6th February, 2024 on the ground that the Petitioner is not found to be functioning from the said address and the firm was not non-traceable.

6. According to the Petitioner, the Petitioner had moved its address on 2109/Shop No-7, Chah Indras, Bhagirath Palace, Chandni Chowk, Delhi-110006 and had entered into a new agreement with the landlord of the said premises. However, by then the GST Registration of the Petitioner was cancelled *vide* order of cancellation of registration dated 9th April, 2024 with effect from 22nd April, 2021. Therefore, the Petitioner could not file the application seeking amendment of the address. Hence, the Petitioner then challenged the order of cancellation of registration dated 9th April, 2024 before the Appellate Authority which had also dismissed the appeal *vide* order dated 4th October, 2024.

7. Ld. Counsel for the Petitioner submits that the Petitioner has shifted to a new premises and the same can also be verified. It is further submitted that the cancellation of GST Registration, that too with retrospective effect, has had an adverse effect on the Petitioner's business. She further submits that if an inspection is done once again, all the relevant documents shall be given to the Department and the Petitioner's existence can be confirmed by the Department.

8. Mr. Beriwal, Ld. Counsel submits that in terms of the Appellate Authority's order dated 4th October, 2024, the requisite documents were not supplied.

9. Heard. A perusal of the order of the Appellate Authority dated 4th October, 2024 would show that the Appellate Authority had relied upon the



fact that the proper documentation including the Aadhaar Card, etc. were not produced. The relevant portion of the said order is set out below:

*“7. Whereas, on perusal of documents placed on record before me, I find that the appellant has submitted copy of Aadhar Card, PAN Card of the proprietor of the firm along with the copy of rent agreement. However, on perusal of the rent agreement submitted by the appellant at the appellate stage, **I note that the appellant has not produced complete copy of rent agreement along with copy of Aadhar Card and PAN card of witnesses in order to substantiate the veracity of their address.** Further, I find that the appellant has not submitted any other relevant documents such as ownership proof of the property, NOC from the owner, geotagged photo of the new premises etc. before the appellate authority evidencing their existence at the new premises.*

***Moreover,** on perusal of the GST Common Portal, I find that the address of principal place of business of appellant is still shown as 3565, A-8, Jain Mandir Dharampura Gandhi Nagar, East Delhi-110031 instead of the address as mentioned on the rent agreement i.e., 2109/Shop No-7, Chah Indra, Bhagirath Palace, Chadni Chowk, Delhi-110006. In this regard, I further note that the appellant has not filed an application of amendment for change in their registered address, which is one of the pre-requisite conditions as per Section 28 of the CGST Act, 2017 read with Rule 19 of the CGST Act, 2017 before shifting to new premises, which is not complied with by the appellant in the instant case. Therefore, in the present case, I hold that a mere submission of facts by the appellant without evidencing the same or complying the provisions laid under the CGST Act/Rules, 2017 cannot be considered at face value.”*

10. Since the case of the Petitioner now is that it has a new rent agreement and all the documents are also available with the Petitioner, it is deemed



appropriate to direct a fresh inspection by the concerned authorities at the new premises of the Petitioner. Thereafter, within one month of the inspection, a decision shall be taken on the restoration of the GST Registration of the Petitioner. The details of the Petitioner for the purpose of inspection, as directed, are given below:

- **Mobile number of Mr. Subhash Aggarwal (Proprietor): 8287126232**
- **Address: 2109/7, First Floor, Chah Indars, Bhagirath Palace, Chandni Chowk, Delhi-110006**

11. Petition is accordingly disposed of in these terms. All pending applications, if any, also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

JULY 25, 2025

Rahul/ss