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

Date of decision: 28th July 2025

+ **W.P.(C) 10892/2025**

M/S SHYAM ENTERPRISESPetitioner
Through: Mr. Pranay Jain, and Mr. Karan
Singh, Adv.
versus

SUPERINTENDENT, RANGE 136,CGST,MANDOLI DIVISION,
EAST DELHIRespondent
Through: Mr. R. Ramachandran, SSC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

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2. Allowed, subject to all just exceptions. Accordingly, the application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India seeking, *inter alia*, issuance of appropriate order or direction to restore the GST registration number of the Petitioner and quash and set aside the Show Cause Notices dated 05th December, 2024 and 13th May, 2025 (*hereinafter*, 'SCNs').

4. The Petitioner further seeks setting aside of the Order of Cancellation of Registration dated 19th February, 2025 and Order of Rejection of



Application for Revocation dated 30th May, 2025.

5. The chronology of events in the present case would show that the Petitioner has applied for cancellation and thereafter for revocation of cancellation from the period July, 2023 till May, 2025. The chronology of event is captured below:

Dates	Events
17.10.2022	Petitioner obtained its GST registration vide GST No. 07EOVPK5238D1ZL
29.07.2023	Petitioner applied for cancellation of its GST registration vide ARN No. AA070723096993L
10.05.2024	Respondent issued a notice seeking additional information/clarification relating to application for cancellation
24.05.2024	The respondent vide order dated 24.05.2024 rejected the application for cancellation
11.06.2024	Respondent issued show cause notice for cancellation of registration and suspended the registration with effect from 11.06.2024
08.10.2024	The respondent ordered for the cancellation of registration with effect from 17.10.2022 i.e., retrospectively from date of registration without even complying with Rule 25 CGST Rules 2017.
12.11.2024	The petitioner filed an application for revocation of cancellation of registration.
26.11.2024	Accordingly, the registration was restored.



05.12.2024	The respondent again issued show cause notice for cancellation of registration.
19.02.2025	The respondent ordered for the cancellation of registration with effect from 17.10.2022 i.e., retrospectively from date of registration without even complying with Rule 25 CGST Rules 2017.
14.04.2025	The petitioner again filed application for revocation of cancellation of registration
13.05.2025	The respondent issued show cause notice for rejection of application for revocation of cancellation of registration.
30.05.2025	The respondent rejected the application.

6. A perusal of the above stated chronology of events would show that the initial GST Registration of the Petitioner was kept alive by the Petitioner for a period of nine months i.e. from 17th October, 2022 to 29th July, 2023.

7. Thereafter, the Petitioner applied for cancellation of the registration and a show cause notice was issued to the Petitioner on 11th June, 2024 in respect of this cancellation application, seeking some additional information. However, no reply was filed by the Petitioner to such notice and the application for cancellation was thereafter, rejected.

8. Subsequently, the GST registration was suspended with effect from 11th June, 2024. Thereafter an order was passed on 8th October, 2024, cancelling the registration with effect from 17th October, 2022 i.e., retrospectively from the date of registration.

9. The Petitioner again sought restoration of its GST registration on 12th November, 2024 and the same was restored. A show cause notice was then



again issued to the Petitioner on 5th December, 2024 on the ground that the registration had been obtained by the Petitioner by fraud and mis-statement.

10. On this notice, an order was passed, cancelling the registration with effect from 17th October, 2022.

11. The Petitioner again applied for revocation of the said cancellation on 14th April, 2025 which led to another show cause notice being issued on 13th May, 2025, and an order was finally passed on 30th May 2025, rejecting the said application for revocation of cancellation.

12. In effect, therefore, the GST registration of the Petitioner stands cancelled retrospectively with effect from 17th October, 2022.

13. Presently, the Petitioner's case is that they have now taken a premises on rent and are also willing to file all the annual returns for the previous years. On this ground, Mr. Pranay Jain, Id. Counsel for the Petitioner presses for restoration of the GST registration.

14. Mr. R. Ramachandran, Id. Counsel for the Respondent vehemently opposes the same and submits that despite repeated notices, the Petitioner chose not to file any reply, nor attend the hearing, thus, there is no basis for setting aside the said order of cancellation of registration passed by the Department. He further submits that the Petitioner can always apply for a fresh GST registration, if he so desires.

15. In light of the above chronology of events, in view of this Court, the Petitioner has not been diligent and has been completely recalcitrant about the various show cause notices which have been issued to them.

16. Thus, this Court is of the opinion that the present case does not warrant any interference by this Court in exercise of writ jurisdiction. The Petitioner is, however, free to obtain a fresh registration of GST, if it so wishes.



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17. The petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

JULY 28, 2025/kp/ss