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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 11955/2025 & CM APPL. 48787/2025 & CM APPL. 48788/2025**  
**BHARTI TRADERS THROUGH PROPRIETOR**  
**LIYAQAT** .....Petitioner

Through: Mr. R.P. Singh, Mr. Anant Vijay, Mr. Aman Sinha and Mr. Rahul Ranjan, Adv.

versus

**COMMISSIONER OF CGST AND SERVICE TAX** .....Respondent

Through: Mr. Akash Panwar and Ms. Jasleen Kaur Anand, Adv.

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE RENU BHATNAGAR**

**ORDER**  
% **08.08.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 48788/2025 (for exemption)**

2. Allowed, subject to all just exceptions. Application is disposed of.

**W.P.(C) 11955/2025 & CM APPL. 48787/2025 (for direction)**

3. The Petitioner in the present petition under Article 226 of the Constitution of India *inter alia* challenges the impugned cancellation order dated 8<sup>th</sup> December, 2023.

4. The brief background of this case is that the Petitioner was issued a Show Cause Notice (*hereinafter* 'SCN') on 29<sup>th</sup> November, 2023 requiring the Petitioner to show cause as to why the GST registration should not be



cancelled on the ground that the firm was found to be non-existent. In response thereto, the Petitioner filed a one line reply to the following effect:

***“Response to Show Cause Notice Issued for Cancellation of Registration:***

*Dear sir. This is not the fake firm. The firm is exist at the principal place of business. Please re-visit again.”*

5. The impugned order, however, is even more cryptic as it does not contain any reason or even the specific order for cancellation. The said order is extracted below:

***“Order for Cancellation of Registration***

*This has reference to show cause notice issued dated 29/11/2023.*

*The effective date of cancellation of your registration is 12/07/2018.*

*3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR- 10 within three months of the date of this order.*

*4. You are required to furnish all your pending returns.*

*5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.”*

6. Clearly, the Petitioner had prayed for re-inspection of the premises on the ground that the firm is not fake. Neither the said reply has been considered nor has any direction been passed specifically cancelling the GST registration. There is no reasoning given in the said order. In fact, the reasoning portion is completely blank in the said order. The order, in the informed opinion of this Court, is clearly unsustainable in law.



7. In view of the above circumstances, the impugned order is set aside and the matter is relegated back to the concerned Adjudicating Authority for reconsideration on merits.

8. Let the Petitioner file a reply giving all the details showing the existence of the firm including the documents which have been filed with this writ petition. The same shall be filed by 15<sup>th</sup> September, 2025. In the said reply, the Petitioner shall also deal with the aspect as to why there should be no retrospective cancellation.

9. Upon receipt of the reply, a notice for personal hearing shall be given to the Petitioner on the following email address and phone number:

***Email: [usrlegaladvisors@gmail.com](mailto:usrlegaladvisors@gmail.com)***

***Mobile No.: 9990174008***

10. After hearing the Petitioner, the SCN shall be adjudicated in accordance with law and a speaking order shall be passed addressing all the submissions of the Petitioner made via the reply and in the personal hearing(s). If necessary, the premises of the Petitioner be also re-inspected.

11. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J**

**RENU BHATNAGAR, J**

**AUGUST 8, 2025/dj/ Ar.**