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

+ W.P.(C) 11814/2025

M/S GLOBAL INFRATECH

.....Petitioner

Through: Mr. Pranay Jain, Mr. Kunal Jha, Ms.
Smridhi, Advocates

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT
OF DELHI

.....Respondent

Through: Mr. K.G. Gopalakrishnan, Mr. Girish
Kaul, Ms. Aishwarya Singh Rana,
Mr. Abhiram Venugopal, Advocates

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

30.01.2026

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1. The challenge in the present petition is to the order dated 5th April, 2024 whereby the registration in favour of the petitioner under the provisions of Central Goods and Services Tax Act, 2017 (**CGST Act**) came to be cancelled. The petitioner was granted Registration under the CGST Act on 1st July, 2017.
2. There appears to be failure on the part of the petitioner to file returns, which led to issuance of a Show Cause Notice dated 14th November, 2023.
3. The petitioner accordingly was put to notice that having failed to furnish the returns as provided under Section 39 of the CGST Act, his registration is required to be cancelled and as such, he must show cause by submitting his reply and by personally appearing on 11th December, 2023.
4. Subsequent thereto, the petitioner neither filed reply to the Show Cause Notice, nor has expressed his ability/inability to appear for personal



hearing.

5. Same has led to the passing of the order impugned, whereby the registration of the petitioner stood cancelled w.e.f. 1st April, 2022.

6. The order impugned is questioned on the following grounds:-

- a. That the Show Cause Notice is a system generated one and as such, does not reflect application of mind before issuance of the same;
- b. The Show Cause Notice issued is vague in nature as it does not speak as regards either retrospective cancellation of Registration will be done or that cancellation will be from the date on which the Show Cause Notice was issued; and
- c. The order impugned does not state the specific reason which has prompted them to exercise powers for retrospective cancellation.

7. As against above, learned counsel for the respondent states that the petitioner cannot contest the impugned order on the aforesaid grounds for the following reasons-

- a. That there is an alternate remedy to which the petitioner has not taken recourse to;
- b. The powers are vested in the authority to cancel the registration with retrospective effect for failure to report the compliance as required under Section 39 of the CGST Act and;
- c. It was never the case of the petitioner that the Show Cause Notice was vague or that they were denied opportunity of hearing as could be inferred from the factual matrix.

8. As such, it is claimed by the counsel for the respondent that the discretion of exercising extraordinary jurisdiction may not be exercised in the present case.



9. At this stage, learned counsel for the petitioner states that he is willing to take recourse to the alternate remedy if this Court exercises discretion by permitting the petitioner to file an appeal within a period of two weeks from today.

10. In response to the Court's query, learned counsel for the petitioner submits that he is willing to pay a reasonable cost.

11. In this background, we deem it appropriate to dispose of the present petition with following order:-

a. The petitioner is permitted to file appeal within a period of two weeks from today and the issue of limitation shall not be cropped up.

b. The appeal be decided on its own merits expeditiously and in any case, within a period of 12 weeks from the date of its lodging.

12. We make it clear that the appeal must accompany part of the cost *i.e.* out of total cost to the tune of Rs.30,000/- which is imposed on the petitioner, Rs.15,000/- shall be deposited with the respondent and remaining Rs.15,000/- shall be deposited with the Delhi High Court Bar Association.

13. The receipt of payment of cost be also accompanied along with the Memo of Appeal.

14. Accordingly, the petition stands partly allowed in above terms.

15. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 30, 2026/ay/ss