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

% *Date of Decision: 31.05.2023*

+ W.P.(C) 7897/2023 & CM APPL. 30503/2023

PANNA IMPEX

..... Petitioner

Through: Mr. Rahul Gupta, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES  
TAX AND ORS

..... Respondents

Through: Mr. Atul Tripathi, SSC with Mr. R.  
K. Shah, Adv. for CBIC.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**VIBHU BAKHRU, J.**

1. Issue notice.
2. The learned counsel for the respondents accepts notice.
3. The petitioner has filed the present petition impugning a show cause notice dated 09.06.2022 calling upon the petitioner to show cause as to why its GST registration should not be cancelled. The petitioner also impugns an order dated 23.08.2022 passed pursuant to the aforesaid show cause notice cancelling the petitioner's GST registration as well as the Order-in-Appeal dated 19.04.2023, whereby the petitioner's appeal against the impugned order dated 23.08.2022 was rejected.



4. The impugned show cause notice does not specify any reason for proposing the cancellation of the petitioner's GST registration. It merely mentions the reason as, 'OTHERS'. Undisputedly, the impugned show cause notice is vague and fails to satisfy the necessary requirement of a valid show cause notice.

5. In view of the above, there is merit in the petitioner's contention that the impugned show cause notice and any further orders passed pursuant thereto are liable to be set aside.

6. The impugned order dated 23.08.2022 indicates that the petitioner's registration was cancelled for the reason that it was found to be non-existent. The petitioner's appeal against the said order was rejected as being barred by limitation. Although the impugned show cause notice is vague and liable to be set aside; however, the petitioner is now aware of the reason why its registration was cancelled.

7. The learned counsel appearing for the petitioner states that the matter be remanded to the concerned officer to decide the show cause notice afresh. The petitioner would respond to the said allegation regarding being non-existent. The petitioner shall also appear before the concerned officer to enable him to make an informed decision.

8. The said course commends to us. Accordingly, the impugned order dated 23.08.2022 and the Order-in-Appeal dated 19.04.2023 are set aside. The petitioner is granted further opportunity to respond to the impugned show cause notice, treating the ground as stated in the impugned order dated 23.08.2022 as the ground for proposing



cancellation of the petitioner's GST registration. The petitioner may respond within a period of two weeks from today. The petitioner may also appear before the concerned officer for personal hearing on 20.06.2023 at 10.30 a.m. The concerned officer shall consider the petitioner's reply and pass an appropriate order.

9. The petition is disposed of in the aforesaid directions.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**MAY 31, 2023**

**Ch**



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