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

Date of decision: 19th January, 2026

+ W.P.(C) 655/2026

M/S GLO INTERIO

THROUGH ITS PROPRIETOR C.S.CHHEDA (HUF)
ASHAM TIMBER MARKET, SORAN SINGH GODWON
AT PLOT NO. 2, KH. NO. 49/18, SWARN PARK,
MUNDKA, NEW DELHI – 110041.**PETITIONER**

Through: Mr. Paras Chaudhry and Mohd.
Amir, Advocates

Versus

1. SALES TAX OFFICER, WARD 15, ZONE 2

(JURISDICTIONAL OFFICER WHO PASSED THE ORDER-IN-ORIGINAL), SALES TAX OFFICE
NEAR WHO BUILDING, I.P. ESTATE,
NEW DELHI – 110002.

....**RESPONDENT NO. 1**

**2. ADDITIONAL COMMISSIONER OF
CENTRAL GOODS AND SERVICES
TAX APPEALS**

HAVING ITS OFFICE AT C.R. BUILDING,
I.P. ESTATE, NEW DELHI – 110002

....**RESPONDENT NO. 2**

**3. COMMISSIONER OF CENTRAL GOODS
AND SERVICES TAX APPEALS**

HAVING ITS OFFICE AT C.R. BUILDING,
I.P. ESTATE, NEW DELHI – 110002

....**RESPONDENT NO. 3**

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL**

JUDGMENT (ORAL)

NITIN WASUDEO SAMBRE, J.

CM APPL. 3234/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of accordingly.

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3. The prayer in the writ petition reads thus:-

“a) Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the impugned Order-In-Appeal dated 26.09.2025 passed by Respondent No. 2, being illegal and having been passed without addressing the merits of the retrospective cancellation.

b) Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the impugned Order for Cancellation of Registration (Form GST REG-19) bearing No. ZA070121288602R dated 23.01.2021 to the extent that it cancels the GST registration retrospectively with effect from 05.06.2019.

c) Issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, directing the Respondent No. 3 to forthwith restore/revoke the cancellation of the Petitioner's GST Registration (GSTIN:07AABHC5471L2Z6), with a direction to allow the Petitioner to file pending returns after the payment of all due taxes, interest, and late fees.”

4. The petitioner was granted registration under Goods & Services Tax ('GST') vide Registration No.07AABHC5471L2Z6 on 5th June, 2019.

5. It is the case of the petitioner that he, having stopped the business, applied voluntarily for cancellation of the GST Registration



pursuant to the statutory mandate provided under Section 29 of the Goods & Services Tax Act (for short '**GST Act**').

6. According to him, a Show Cause Notice was slapped on him on 14th January, 2021, alleging that the petitioner has failed to pay any amount of tax, interest or penalty to the account of the Central/State Government beyond the period of three months from the date on which such payment became due and as such, the petitioner was called upon as to why his registration should not be cancelled.

7. It appears that the petitioner has not submitted any explanation to the said Show Cause Notice, which led to the order impugned to be passed, thereby cancelling the registration of the petitioner w.e.f. the date of its registration *i.e.* 5th June, 2019.

8. Feeling aggrieved, the petitioner had approached the Appellate Authority through an appeal, whereby he had raised a ground that there are chances that the Show Cause Notice might not have been served on the petitioner.

9. Since the appeal was time barred, same was dismissed by the Appellate Authority *vide* cryptic order dated 26th September, 2025. As such, this petition.

10. Learned counsel for the petitioner has made two-fold contentions-

a. That even if the proceedings are delayed at the behest of the petitioner, still this Court is required to be sensitive to the guarantee provided under Article 14 of the Constitution of India. According to him, the Show Cause Notice is as



vague as it could be as neither the Show Cause Notice contains the period for which the GST amount due and payable was not deposited, but also as to the period from which the cancellation of the GST registration shall be effected. According to learned counsel for the petitioner, though the reply is not placed on record, this Court is required to be sensitive to the fact that the said notice was too vague to answer.

b. Apart from above, his contentions are that the appeal was dismissed by a non-speaking order claiming it to be time barred.

11. As against above, the contentions of learned counsel for the respondents are that if there is a failure on the part of the petitioner to file reply, the respondents under the Act are duty bound to pass an order pursuant to the statutory consequences provided under Section 29 of the GST Act.

12. Learned counsel for the respondents has drawn support from the Division Bench order of this Court in the matter of *M/s Balaji Industries (Vipin Kumar) v. The Principal Commissioner CGST Delhi North Commissionerate & Anr.* [W.P.(C) 11913/2024 dated 12th September, 2024]. As such, dismissal of petition is sought.

13. We have considered the rival claims.

14. The fact remains that the provisions of Section 29 of GST Act confers authority to the respondents to cancel the GST registration if so required with retrospective effect.

15. Pursuant thereto, it appears that the Show Cause Notice came to



be issued to the petitioner and it was informed to the petitioner *vide* said Show Cause Notice that the petitioner has failed to pay the duty which he was otherwise liable under the GST Act, to be deposited with the respondents and as such, the petitioner was called upon as why his GST registration be not cancelled.

16. It is not in dispute that the petitioner was granted registration on 5th June 2019. The Show Cause Notice does not contain a clause (a) whether the cancellation is with retrospective effect; and (b) as to the quantum of duty and the period for which such duty was not deposited by the petitioner and the consequences thereof, particularly, when the delayed payment of duty is permissible as respondents can recover the same with interest.

17. In the aforesaid background, *prima facie*, there appears to be substance in the contentions raised by learned counsel for the petitioner. However, we are equally required to be sensitive to the fact that not only the present petition, but also the appeal preferred by petitioner is time barred.

18. However, we cannot be a blind spectator to the denial of opportunity of hearing as guaranteed under Article 14 of the Constitution of India to the petitioner.

19. A vague Show Cause Notice is nothing less than a document which is not providing sufficient and complete opportunity of hearing to the parties like the petitioner. In absence of specific cause in the Show Cause Notice, the petitioner is handicapped and is unable to reply to the respondent *qua* the cause which is formed to be the basis for the purposes of cancellation of registration of the petitioner's GST



with retrospective effect.

20. In such an eventuality, it has to be held that the order impugned, whereby the GST registration of the petitioner was cancelled with retrospective effect can be said to be non-sustainable in law as the same goes to the principles of natural justice.

21. That being so, we deem it appropriate to quash and set aside the impugned order dated 23rd January, 2021, whereby the GST registration of the petitioner was cancelled with retrospective effect.

22. Similarly, we set aside the order dated 26th September, 2025 passed by the Appellate Authority, whereby the appeal was rejected being time barred.

23. As such, the writ petition stands partly allowed.

24. We permit the respondents to issue a modified Show Cause Notice to the petitioner within a period of four weeks from today. Once such Show Cause Notice is served on the petitioner, the petitioner undertakes to file his reply within a period of four weeks thereafter.

25. The respondents shall conclude the proceedings within a period of four weeks from the date of receipt of reply from the petitioner.

26. In case if the petitioner fails to submit reply, it shall be open for the respondents to pass appropriate order and communicate the same to the petitioner.

27. In response to the submissions made by counsel for the respondents, we make it clear that the petitioner shall not only furnish the e-mail address of the competent person who shall be representing



the interest of petitioner, but also his contact number and the postal address on which communications be sent by the respondents. Let the aforesaid details be provided to the respondents by petitioner in writing within a period of one week from today.

28. We deem it appropriate, in the facts and circumstances of the case, to saddle cost of Rs.10,000/- on the petitioner for delayed filing of Appellate proceedings.

29. Let the cost of Rs.10,000/- be deposited with the Delhi High Court Bar Association ('**DHCBA**') within a period of two weeks from today and the acknowledgment thereof be produced alongwith reply to the Show Cause Notice with the competent authority.

30. In case if the amount of cost is not deposited, the order passed by the Appellate Authority rejecting the appeal, shall govern the proceedings.

31. The petition stands partly allowed in above terms.

32. Pending applications, if any, also stand disposed of accordingly.

33. A copy of this Judgment be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE
(JUDGE)

AJAY DIGPAUL
(JUDGE)

JANUARY 19, 2026/ay/st