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

\+ **W.P.(C) 9408/2024**

N.B. ENTERPRISES .....Petitioner

Through: Sh. Ajay Garg, Sh. Deepak Singh & Ms. Rupanshi, Advs. (M: 8447795885)

versus

PRINCIPAL COMMISSIONER DEPARTMENT OF STATE GOODS AND SERVICE TAX DELHI AND ANR .....Respondents

Through: Mr. K.G. Gopalakrishnan, Adv. for R-1 & 2.
Mr. R. Ramachandran, SSC for R-3.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 06.10.2025

1. This hearing has been done through hybrid mode.

2. On 13th May, 2025, after hearing the parties the Court had passed the following order:

> *"2. The present petition has been filed by the Petitioner – N.B. Enterprises under Article 226 & 227 of the Constitution of India challenging the order dated 16th December, 2021 whereby the GST Registration of the Petitioner was cancelled with retrospective effect.*
>
> *3. Further, the petition challenges the order dated 23rd April, 2024 read with order dated 17th May, 2024 of dismissal of appeal by the First Appellate Authority.*
>
> *4. Notice has already been issued in this case vide order dated 11th July, 2024, however, no reply has been filed on behalf of the Respondents till date.*

5. There are various grounds being agitated by the Petitioner. One such ground is that the enquiry by the Directorate General of GST Intelligence, which forms the basis of the cancellation of the GST registration, has itself been concluded in favour of the Petitioner.

6. Let a counter affidavit be filed within four weeks. Rejoinder thereto, if any, be filed within four weeks thereafter."

3. Today, Mr. K.G. Gopalakrishnan, ld. Counsel for the Respondents submits that the Appellate Authority has dismissed the appeal *vide* order dated 23rd April, 2024 on the ground of limitation alone. It is submitted that the said appeal could be reconsidered by the Appellate Authority on merits.

4. However, this Court is of the opinion that the status of Directorate General of GST Intelligence, Chandigarh Zonal Unit's enquiry would be relevant to decide the challenge in this petition. Accordingly, the DGGI, Chandigarh Zone Unit is impleaded as the Respondent No.3.

5. Mr. R. Ramachandran, ld. SSC, who is present in Court, is requested to accept the notice on behalf of the Respondent No.3.

6. The basis of the cancellation of GST registration is also the DGGI enquiry, which reported suspicious transactions. Thus, the status report from the DGGI, Chandigarh Zonal Unit would be necessary for adjudicating this petition.

7. Let the status report of the enquiry against the Petitioner, which was recorded in the *Panchama* dated 15th /16th February, 2021 be placed on record by way of an affidavit by the DGGI, Chandigarh Zonal Unit.

8. Copy of this petition be supplied to Mr. R. Ramachandran, ld. SSC.

9. List on 16th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 6, 2025/*dk/msh*