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

\+ **W.P.(C) 10726/2025 & CM APPL. 44375/2025**

BHAVNA LUTHRA L/H OF SH. NARAIN DAS LUTHRA, PROPRIETOR OF M/S. HUNNY ENTERPRISES .....Petitioner

Through: Mr. Puneet Rai, Mr. Sushil Gauba, Mr. Kapil Sharma and Ms. Srishti Sharma, Advs. (9910502001)

versus

ADDITIONAL COMMISSIONER, DELHI NORTH, CGST DELHI & ORS. .....Respondents

Through: Mr. Piyush Beriwal, Ms. Jyotsna Vyas and Ms. Ruchita Srivastava, Advs. for R-1 (9910396352).

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 24.07.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 44374/2025</u>

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

<u>W.P.(C) 10726/2025 & CM APPL. 44375/2025</u>

3. The present petition has been filed under Article 226 of the Constitution of India *inter alia* seeking quashing of order dated 4th February 2025 and the impugned notice dated 24th May 2022 *(hereinafter 'SCN')*.

4. The case of the Petitioner is that the Petitioner *i.e.*, M/s Hunny Enterprises was dealing with dry fruits, plants, etc. and was a sole proprietary concern of late Sh. Narain Das Luthra who passed away on 29th November 2020. Cancellation of GST registration was also sought on 18th January 2021

which was cancelled on 10th August 2021. However, subsequently, SCN dated 24th May 2022 is stated to have been issued against the Petitioner firm under Section 74 of the Central Goods and Services Tax Act, 2017, which according to the Petitioner, has never been served upon the Petitioner. The notice proceedings culminated in the passing of the impugned order dated 4th February 2025 *ex parte*.

5. As per the Petitioner, the SCN was neither served on the Petitioner nor was uploaded on the GST portal. However, the impugned order was uploaded on the portal but the Petitioner had no knowledge of the same as its registration stood cancelled effective from 10th August, 2021.

6. The Petitioner had filed a writ petition being ***W.P.(C) 4551/2025*** seeking certain refunds. In response to the same, in the counter affidavit, the Department had pointed out the impugned order dated 4th April 2025 as the reason for deducting the refund. The case of the Petitioner is that this order was never in the knowledge of the Petitioner. Hence the Petitioner has chosen to challenge the same now.

7. Ld. Counsel for the Respondents submits that the order was well within the knowledge of the Petitioner even before the writ petition was filed and that he would like to file a counter affidavit in the matter.

8. In any case, considering the fact that the Petitioner was a sole proprietary concern of a person who has passed away, no coercive action shall be taken against the legal representatives of the Petitioner till the present petition is adjudicated on merits.

9. However it is clarified that this order shall not give benefit to any of the other Noticees against whom demand has been raised pursuant to impugned order dated 4th February 2025.

10. List along with ***W.P.(C) 4551/2025*** on 19th September 2025.

PRATHIBA M. SINGH, J

SHAIL JAIN, J

JULY 24, 2025
kk/Ar.