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

\+ **W.P.(C) 14429/2025 & CM APPL. 59166/2025, CM APPL. 59167/2025**

M/S D.S. ENTERPRISES .....Petitioner

Through: Mr. Manik Dogra, Sr. Adv. with Mr. Nakul Gandhi, Mr. Gaurav Arora, Mr. Mujeeb, Ms. Tanish Gupta, Ms. Siddhi Sahoo, Mr. Dhruv Pande and Mr. Imon Bhattacharya, Advs.

versus

PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX DEPARTMENT & ANR. .....Respondents

Through: Mr. Vijay Joshi, SSC, CBIC with Mr. Shubham Chaturvedi, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 18.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 59167/2025 (for exemption)

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

W.P.(C) 14429/2025 & CM APPL. 59166/2025

3. The present petition has been filed by the Petitioner – M/s. D.S. Enterprises under Article 226 of the Constitution of India, *inter alia*, challenging the impugned order dated 8th August 2025, passed by the Additional Commissioner, CGST Delhi, North by which the GST registration of the Petitioner has been cancelled retrospectively.

4. The factual background consists of a long chronology of events. Initially, the Petitioner - M/s. D.S. Enterprises, through its proprietor Mr.

Sachin had GST registration with the address being RA-28, Ground Floor, Gali 11/12, Anand Parbat, Central Delhi, Delhi-110005 *(hereinafter 'old address').* A Show Cause Notice dated 15th April 2021 *(hereinafter SCN-1)* was issued to the Petitioner on the old address. However, the SCN-1 did not give any reason, except stating the term **'Others'**. Pursuant to this, a personal hearing was also given to the Petitioner. SCN-1 was decided *vide* order dated 5th May, 2021 passed by the Superintendent, CGST Commissionerate, and cancellation was directed from 15th September, 2020. Thereafter, Petitioner through its proprietor filed an application for revocation of cancellation of its GST registration. *Vide* order dated 24th September, 2021, passed by the Assistant Commissioner, CGST, the revocation of cancellation of GST registration was allowed, and the GST registration of the Petitioner was restored.

5. In the meantime, the Petitioner filed an amendment application to change its address to 3rd Floor, S-14 22/1B, Anand Parbat Road, Anand Parbat Industrial Area, New Delhi, Central Delhi, Delhi-110005 *(hereinafter 'current address')* .The application for amendment of address was allowed on 1st February, 2023.

6. Thereafter, a second Show cause Notice dated 27th June 2023 *(hereinafter 'SCN-2')* for cancellation of GST registration, was issued to the Petitioner on the current address. SCN-2 was issued with the general reason *i.e.,* being non-compliance of any specified provisions in the GST Act or the Rules made thereunder, as may be prescribed.

7. SCN-2 was duly replied to on 30th June, 2023. After receiving the reply, an order dated 7th July 2023 was passed by the Superintendent, CGST Commissioner, dropping the proceedings of cancellation of GST Registration.

8. Thereafter, a third Show Cause Notice dated 19th October, 2023 *(hereinafter SCN-3)* for cancellation of GST registration, was issued to the Petitioner. In SCN-3, letter dated 10th October, 2023 was relied upon, as per which the Petitioner was found to be non-existent at the current address, which is the current registration of the Petitioner.

9. In respect of SCN-3, the Petitioner filed a reply, and it is stated that a personal hearing notice was issued on 15th July 2023, which was returned back on the ground that no such person exists.

10. *Vide* order dated 11th December 2023 passed by the Superintendent, CGST Commissionerate, the GST registration of the Petitioner was cancelled retrospectively, with effect from 15th September 2017. Ld. Sr. Counsel for the Petitioner submits that a revision was filed challenging this order of cancellation dated 11 December 2023.

11. In the revision application, various grounds were taken by the Petitioner. However, the same was rejected on 8th August, 2025, which is impugned before this Court. The reasons given in the impugned order are that the Petitioner was found non-existent at the physical verification of the current address.

12. The chronology of events establishes that, repeatedly, Show Cause Notices have been issued on different grounds, for cancellation of the Petitioner's GST registration. However, the actual issue arises from the document dated 16th October, 2023, wherein the Petitioner has been found to be non-functional. This conclusion is stated to have been drawn pursuant to a physical verification purportedly conducted under Section 67 of the Central Goods and Services Tax Act, 2017 *(hereinafter 'CGST Act')*.

13. It is pertinent to note that, none of the Show Cause Notices mention

anything about the physical verification, and according to ld. Sr. Counsel for the Petitioner, the report of physical verification was not issued to the Petitioner at any point of time.

14. At this stage, ld. Sr. Counsel for the Petitioner submits that the Petitioner continues to conduct business at the current address i.e., 3rd Floor, S-14 22/1B, Anand Parbat Road, Anand Parbat Industrial Area, New Delhi, Central Delhi, Delhi-110005, However, no proof has been placed on record.

15. Let the Petitioner place on record any proof of existence at the current address. The Petitioner shall also place on record the details of its promoters and the movable and immovable assets of these promoters, by the next date of hearing.

16. The GST Department shall also place the report of the physical verification, so that the Court can take a view in this matter.

17. At this stage, the Court also takes a judicial notice of the fact that the Petitioner has suffered the order dated 11th February, 2025, which was passed pursuant to the *SCN* dated 5th August, 2024, in respect of fraudulent availment of the ITC, which is subject matter of ***W.P.(C) 4374/2025*** titled ***Rishi Enterprises through its proprietor Rajeev Kumar Goel v. Additional Commissioner Central Tax Delhi North,*** which has been disposed of vide order dated 20th August, 2025.

18. List on 13th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025/*dk/sm*