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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 8149/2025 & CM APPL. 35645/2025, CM APPL. 35646/2025, CM APPL. 35647/2025**

M/S ALFA ENTERPRISES

.....Petitioner

Through: Mr. Manish Kumar & Mr. Praveen  
Kardam, Advs.

versus

THE PRINCIPAL COMMISSIONER & ANR. ....Respondents

Through: Ms. Samiksha Godiyal, SSC with Mr.  
Tenzing Namgyal Bhutia & Mr. BD  
Rao Kundan, Advs.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **30.05.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 35645/2025, CM APPL. 35646/2025 (for exemptions)**

2. Allowed, subject to all just exceptions. Applications are disposed of.

**W.P.(C) 8149/2025 & CM APPL. 35647/2025**

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India *inter alia* challenging the Show Cause Notice dated 23<sup>rd</sup> January, 2025 (hereinafter '*impugned SCN*') *vide* which the Respondent-CGST Department (hereinafter '*Department*') has sought to cancel the registration with effect from 23<sup>rd</sup> January, 2025. The impugned SCN has been issued on the ground that the Petitioner-firm was found to be non-functional during the investigation.

4. Reply has been filed by the Petitioner on 3<sup>rd</sup> February, 2025. However, the decision in the Show Cause Notice has not been taken.

5. The Petitioner also prays that there may be a fresh inspection of the



premises. He relies on a decision of this Court in a similar matter being, *W.P. (C) 7019/2025* titled '*M/s V S Enterprises vs. The Commissioner DGST & Anr*', wherein re-inspection of the premises of the Petitioner therein was directed.

6. Heard. The Court has considered the matter, and is of the opinion that the request for re-inspection can also be made to the Adjudicating Authority. In view thereof, this Court is not inclined to quash the impugned SCN.

7. At this stage, the Petitioner prays that the Respondent-Department provide the Petitioner a personal hearing and conclude the proceeding in a time bound manner, as the Petitioner's firm has come to a standstill, in view of the suspension initiated *vide* the impugned SCN.

8. In view of the above submission, the Respondent-Department is directed to grant the Petitioner a personal hearing and the notice for the same may be issued to the Petitioner at the following mobile number and email address:

- **Mob. 9871191293**
- **Email: [attorney.manish@gmail.com](mailto:attorney.manish@gmail.com)**

9. Further, the Respondent-Department shall conclude the impugned SCN proceedings within a period of three months.

10. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**MAY 30, 2025**

*Rahul/Ar.*