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

+ **W.P.(C) 9237/2025 & CM APPL. 39190/2025**

KAMAL KINDRA

.....Petitioner

Through: Mr. Lalitendra Gulani & Ms. Gayatri
Srivastava, Advs. (9971900923)

versus

COMMISSIONER OF STATE TAX, DELHI & ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **07.07.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 39189/2025

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

W.P.(C) 9237/2025 & CM APPL. 39190/2025

3. The present petition has been filed on behalf of the Petitioner-Kamal Kindra under Article 226 of the Constitution of India *inter alia* assailing the order dated 4th August, 2021 passed by the Sales Tax Officer Class II/AVATO, vide which, the GST registration of the Petitioner was cancelled w.e.f. 1st July, 2017.

4. It is stated that the Petitioner was undertaking business through its sole proprietorship concern under the name, Shree Durga Automobiles, which was registered under the CGST Act, 2017 and the DGST Act, 2017. However, in April, 2019 the business operations of the Petitioner was closed and it applied for cancellation of GST registration on 8th May, 2019. On 20th May, 2020 the Respondent No. 3 issued a notice for additional information. Thereafter, the order dated 9th June, 2020 was passed by the Respondent No. 3, vide which, the provisional registration of the Petitioner was cancelled.



5. However, on 22nd July, 2021, a Show Cause Notice was issued by the Respondent No. 3 due to non-filing of GST returns for a period of six months. Subsequently, on 4th August, 2021 the Respondent No. 3 cancelled the Petitioner's GST registration w.e.f. 1st July, 2017.

6. The Petitioner, being aggrieved by the same, filed an appeal before the Appellate Authority which was dismissed on 27th March, 2024 on the ground of being barred by limitation.

7. It is the case of the Petitioner that in the application dated 8th May, 2019, the Petitioner depicted the address for future correspondence and also provided the concerned email address. However, the order for cancellation of provisional registration dated 9th June, 2020 was not served on the address provided and hence the Petitioner did not come to know of the said order.

8. Considering the fact that the Petitioner's provisional registration was cancelled on 9th June, 2020, the Show Cause Notice dated 22nd July, 2021 was itself completely untenable as the Petitioner could not have filed GST returns after the cancellation.

9. Under these circumstances, the impugned order dated 9th June, 2020 is set aside. The GST registration of the Petitioner shall stand cancelled w.e.f. from the date of application i.e., 8th May, 2019.

10. The petition is disposed of in the aforesaid terms. Pending application is also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 7, 2025

kk/rks