

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F. No. F.3 (686) / GST / PRR / 2026 / 347

Dated: 14/10/2026

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1. Attention is invited to the statutory requirement that Show Cause Notices (SCNs) and orders issued thereon under the GST laws should clearly set out the relevant facts, specific allegations, applicable legal provisions and reasons supporting the proposed or final action. Inadequate reasoning in SCNs and/or orders may adversely affect the sustainability of proceedings and result in avoidable litigation. In this regard, Department has already issued necessary advisories from time to time, emphasising the need for reasoned orders, adherence to due process and compliance with statutory requirements, *copies thereof are also enclosed herewith for reference.*

2. It is considered necessary to reiterate the importance of issuing clear, comprehensive and well-reasoned notices and orders in accordance with the statutory provisions and principles of natural justice.

3. Accordingly, all Proper Officers are hereby directed to ensure that every SCN clearly brings out the material facts of the case, the nature of the alleged contravention, the relevant statutory provisions, the evidence or material relied upon and the proposed action. The allegations should be specific, supported by available records and sufficiently detailed to enable the taxpayer to submit an effective response. Similarly, final orders must be speaking and reasoned orders, reflecting due application of mind, proper appreciation of facts and evidence, consideration of the taxpayer's submissions and the legal basis for the conclusions arrived at. Generic, vague or template-based notices and orders without case-specific reasoning should be avoided.

4. Particular attention is invited to cases involving cancellation of GST registration with retrospective effect under Section 29(2) of the GST Act. While the law permits cancellation from a retrospective date in appropriate cases, such action must be supported by cogent reasons and objective material on record. The proposed retrospective date and the justification for adopting such date should be clearly mentioned in the SCN, and the final order must record specific reasons warranting retrospective cancellation.

5. All Proper Officers are directed to scrupulously follow these instructions, along with the applicable legal provisions and judicial pronouncements, while undertaking adjudication and registration-related proceedings.

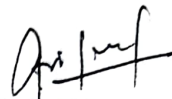
6. All Zonal authorities shall ensure effective dissemination of these directions and monitor compliance within their respective jurisdictions.

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7. These instructions shall be followed strictly and with immediate effect. Any deviation or non-compliance shall be viewed seriously, and strict administrative/disciplinary action, as warranted under the applicable rules, shall be initiated against the concerned officers including Zonal In-charges.

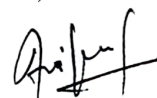
This issues with the approval of the Competent Authority.



(AVINASH KUMAR SINGH)
ASSISTANT COMMISSIONER (P&R)

Copy for information to: -

1. P.S. to the Commissioner (T&T);
2. Special Commissioner(s), Additional Commissioner(s) and Joint Commissioner(s);
3. All the Ward In-charges of the Department;
4. Deputy Director (IT) for uploading this Advisory on the website of the Department;
5. Guard File.



(AVINASH KUMAR SINGH)
ASSISTANT COMMISSIONER (P&R)

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T.O. (Sh. Ritish)