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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 21st March, 2025

+ **W.P.(C) 3163/2025**

**MANSURA BRUSH WORKS THROUGH ITS PROPRIETOR
 MOHAMMAD HASHIM**

.....Petitioner

Through: Mr. M.A. Ansari & Mr. Tabassum
 Firdause, Advocates.

versus

**COMMISSIONER OF DELHI GOODS AND SERVICE
 TAX DGST & ORS.**

.....Respondents

Through: Mr. Manish Khurana, Adv. for Mr.
 Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed on behalf of the Petitioner-Mansura Brush Works, through its proprietor, Mohammad Hashim under Article 226 of the Constitution of India *inter alia* seeking issuance of an appropriate writ for setting aside the Show Cause Notice ('SCN') dated 28th November, 2024 issued by the Respondent No. 3-Sales Tax Officer Class II/AVATO, vide which, the Goods and Services Tax ('GST') registration of the Petitioner was suspended.
3. According to the Petitioner, on 1st July, 2017 the Petitioner concern was formed by Mohammad Hashim, with ***GST Registration No. 07ABYPH2293KIZ0***. In terms of the said registration, the Petitioner had submitted three places of business - one principal place of business and two additional places of business were given in the GST Portal. The said places of



business are as under:

- 1) *Old R-112, New 114, Gali No. 22, Brahampuri, Shahdara, North East Delhi, Delhi, 110053*
- 2) *90, Gali Bandoor Wali, Bazar Ajmeri Gate, North Delhi, Delhi, 110002*
- 3) *157, G/F, Bazar Ajmeri, North Delhi, Delhi, 110002*

4. The grievance of the Petitioner in this petition is that the impugned Show Cause Notice was issued by the Respondent No. 3 to the Petitioner on 28th November, 2024 under Rule 21A of the Central Goods and Services Tax Rules, 2017. The said SCN *inter alia* alleged that the Petitioner does not conduct its business from the declared place of business. The same is extracted hereunder for ready reference:

“Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

1. Rule 21(a)-person does not conduct any business from declared place of business

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits. Please note that your registration stands suspended with effect from 28/11/2024.”

5. As per the said SCN, reply was to be filed by the Petitioner within a period of seven days. However, instead of filing a reply, the Petitioner sent a letter to the concerned Officer, Ward 75, Delhi on 23rd December, 2024



seeking that the concerned GST Inspector may revisit the principal place of business or the additional place of business and restore the GST registration. The Petitioner, however, failed to file a reply within the time provided and now the grievance is that the registration is suspended. The reliefs sought in the petition are as under:

“i) to issue a Writ of certiorari or any other appropriate Writ or order quashing and setting aside the impugned SCN dated 28.11.2024 whereby the GST registration of the Petitioner was suspended.

ii) This Hon'ble Court may please to issue a Writ of Mandamus or Writ in the nature of mandamus any other appropriate Writ or order directing the Respondent to revoke the GST Registration number 07 ABYPH2293K1Z0 of the Petitioner under CGST Act/DGST Act;”

6. Ld. Counsel for the Respondent submits that the registration of the Petitioner has only been suspended due to non-filing of the reply from the date of the issuance of the impugned Show Cause Notice. The same has not been cancelled by the Respondent authorities.

7. The Petitioner's difficulty is that the Petitioner is unable to access the GST portal so as to enable the Petitioner to file a reply.

8. Under these circumstances, let the GST portal access be given to the Petitioner for at least a period of 30 days to enable the Petitioner to file a reply to the impugned Show Cause Notice.

9. Upon the reply being filed, let the concerned Department take a decision with regard to the suspension of the Petitioner's GST registration, within a period of 30 days.



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

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

MARCH 21, 2025
Rahul/rks