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

+ **W.P.(C) 10363/2022 & CM No.29870/2022**

SH. ISHWAR CHAND PROPRIETOR OF
M/S BHAGWATI TRADING CO.

..... Petitioner

Through: Mr Malay Swapnil and Ms Bhumika
Aggarwal, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Krishna Kumar Sharma and Mr
Anil Devlal, Advs. for R-1.
Mr Vijay Joshi and Mr Gurjas Singh
Narula, Advs. for R-2 and 3.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

08.07.2022

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[Physical Hearing/Hybrid Hearing (as per request)]

CM No.29870/2022

1. Allowed, subject to the petitioner filing legible copies of dim documents, at least three days before the next date of hearing.

W.P.(C) 10363/2022

2. The record shows that the petitioner's registration was cancelled. However, the appellate authority, *via* order dated 26.08.2021, revoked the order cancelling the petitioner's registration.

2.1. Furthermore, the appellate authority afforded an opportunity to the appellant to file pending returns and to make payments towards GST

liability within 30 days from the date order revoking the cancellation of registration was passed.

2.2. The directions, to this effect, are contained in paragraph 9 of the order dated 26.08.2021 passed by the appellate authority i.e., Additional Commissioner of CGST, Appeals-I, Delhi. For the sake of convenience, paragraph 9 of the order dated 26.08.2021 is extracted hereunder:

“9. The Appeal filed by the Appellant for revocation of cancellation of registration is allowed. The Appellant is directed to file all pending returns and make payments towards GST liability within 30 days from the order of revocation of registration. The restoration of registration is made subject to the verification of payment particulars, filing of returns and compliance of the provisions of CGST Act and rules made thereunder. The impugned order dated 14.12.2020 passed by the Adjudicating Authority is set aside for the reasons as discussed supra.”

3. Since the respondents had not taken the follow up steps in the matter, the petitioner had approached this Court by way of a writ petition i.e., W.P.(C)No.6680/2022.

3.1. It is at that point that the respondents complied with order of the appellate authority. Consequently, the petitioner affirmed, when the aforementioned writ petition came up for hearing that its GSTIN number had been restored.

3.1.(a) This aspect is recorded in the order dated 27.04.2022 passed by this Court in the said writ petition.

3.1.(b) Pertinently, *via* the very same order passed by this Court, the petitioner had been accorded three months to upload its returns on the

department's web-portal.

3.1.(c) The time for this purpose was to commence from the date of receipt of a copy of the order passed by the Court.

4. The petitioner avers that it has now been mulct with a penalty amounting to Rs.2,32,014/-.

5. Issue notice to the respondents.

5.1. Mr Krishna Kumar Sharma accepts notice on behalf of respondent no.1, while Mr Vijay Joshi accepts notice on behalf of respondents no.2 and 3.

6. Counter-affidavit(s) will be filed within four weeks from today.

6.1. Rejoinder(s) thereto, if any, will be filed before the next date of hearing.

7. Accordingly, list the matter on 27.09.2022.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JULY 8, 2022

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Click here to check corrigendum, if any