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

+ **W.P.(C) 2582/2022**

M/S. MATRIX ENGINEERS

..... Petitioner

Through: Ms Anjali Jha Manish, Mr Priyadarshi  
Manish and Ms Sweta Singh Advs.

versus

COMMISSIONER OF CGST & ORS.

..... Respondent

Through: Mr Akshay Amritanshu, Adv.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

**21.07.2022**

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

1. At the outset, we may indicate that pleadings in the matter have been completed, although no formal notice was issued.
2. For the sake of completion of the Court process, formal notice is issued in the matter.
  - 2.1. Mr Akshay Amritanshu accepts notice on behalf of the respondent/revenue.
3. With the consent of the counsel for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.
4. This writ petition is, *inter alia*, directed against the order dated 30.03.2021, whereby the petitioner's registration was cancelled.
5. This order sets forth a cryptic reason i.e., "non-existent report dated 23/07/2020", for cancellation of the petitioner's registration.
6. The record shows that the petitioner was issued the show-cause notice (SCN) dated 04.08.2020 (also impugned in the writ petition), which, strangely,

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gave the following reasons for proposing the cancellation of the petitioner's registration: "Suo moto [*sic*] cancellation of registration".

7. Given what is noted in the SCN, one wonders, what reply could the petitioner have submitted. The SCN alludes to the conclusion without adverting to the basis for the proposed action.

7.1. Despite which, the petitioner attempted a reply and submitted the same on 14.08.2020.

7.2. The impugned order, as noticed above, was passed in pursuance to the reply filed by the petitioner to the aforementioned SCN.

8. Ms Anjali Jha Manish, who appears on behalf of the petitioner, says that an application seeking revocation of the order of cancellation, was submitted on 13.06.2021.

8.1. It is Ms Manish's contention that since there was no movement in the matter, the petitioner was compelled to approach this Court by way of the instant writ petition.

9. The Record shows that the matter first came up for hearing on 10.02.2022. On the said date, the counsel for the respondents sought time to obtain instructions.

9.1. Pertinently, the respondents have not taken any steps up until now in dealing with the application filed by the petitioner for revocation of the order cancelling the registration.

10. We may also note that although counter-affidavit has been filed, the following has not been disputed by the respondents/revenue:

(i). Firstly, no notice of inspection was served on the petitioner, as is required under Section 25 of the CGST Rules 2017.

(ii) Secondly, the inspection report dated 23.07.2020, which forms the basis of the impugned order dated 30.03.2021, was not furnished to the petitioner.

(iii) Several other reasons have been mentioned in the counter-affidavit by the

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respondent/revenue, which find no reflection in the impugned order dated 30.03.2021.

11. Ms Manish has relied on the DGARM report, to which reference is made in the writ petition, to demonstrate that the firm was in existence.

12. Therefore, while we are inclined to grant a narrow window to the respondents/revenue, to course correct and dispose of the revocation application preferred by the petitioner, the concerned officer will have to bear in mind the aspects referred to hereinabove.

13. The writ petition is thus, disposed of, with the direction that the petitioner's revocation application will be dealt with in the next two weeks.

13.1. The concerned officer will also grant the opportunity of personal hearing to the authorized representative of the petitioner, in support of the application of revocation.

13.2. For this purpose, written communication *via* email will be served on the petitioner, indicating the date, time and venue of hearing.

13.3. Thereafter, the concerned officer will pass a speaking order and a copy of the same will be furnished to the petitioner.

14. Needless to add, the petitioner will have liberty to assail the said determination, if it is adverse to its interests.

15. List the matter for compliance on 17.08.2022.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JULY 21, 2022/SA**

*Click here to check corrigendum, if any*