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

+ **W.P.(C) 7477/2023**

FAYIZ NANGAPARAMBIL Petitioner

Through: Mr. Sameer Gupta &
Mr. Taranjeet Singh
Sawhney, Advs.

versus

UNION OF INDIA & ANR. Respondents

Through: Mr. Manoj Kumar Tyagi,
Sr. Panel Counsel for R1
Mr. Anurag Ojha, SSC
with Mr. Gautam Barnwal,
Adv. for R2

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **26.05.2023**

CM APPL. 29045/2023 (for exemption)

1. Exemptions allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 7477/2023 & CM APPL. 29044/2023 (for interim relief)

3. Issue notice.
4. Learned Counsel appearing for the respondents accept notice.
5. The petitioner has filed the present petition, *inter alia*, impugning a Show Cause Notice dated 20.05.2023, whereby the petitioner was called upon to show cause as to why his GST registration not be cancelled. The Show Cause Notice also records that the petitioner's GST registration is suspended with

effect from 20.05.2023.

6. The only reason indicated in the Show Cause Notice for proposing the said action reads as under:

“1 Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts”

7. As apparent from the above, the Show Cause Notice is bereft of any specific reasons that could be addressed by the petitioner.

8. It is well-settled that the Show Cause Notice is required to set out the relevant material in order to enable the noticee to meaningfully respond to the same.

9. In the present case, the Show Cause Notice was short of necessary requirements of the Show Cause Notice as it did not contain any specific allegation that could be addressed with a meaningful response from the petitioner.

10. Therefore, the impugned Show Cause Notice is set aside.

11. It is clarified that the respondents are not precluded from issuing an appropriate Show Cause Notice, setting out the reasons for proposing any adverse action against the petitioner.

12. Consequently, the order suspending the petitioner’s GST registration also stands quashed.

13. All pending applications also stand disposed of.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

MAY 26, 2023

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