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

**+ W.P.(C) 4790/2022 & CM APPL.14333/2022**

**SSG FURNISING LLP ..... Petitioner**

**Through: Mr.Puneet Rai, Advocate**

**versus**

**ASSISTANT COMMISSIONER, CENTRAL GOODS AND  
SERVICE TAX, DIVISION- BAWANA & ORS. .... Respondents**

**Through: Mr.Anish Roy, Sr.Standing Counsel  
(CBIC).**

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE DINESH KUMAR SHARMA**

**O R D E R**

**% 24.03.2022**

**CM APPL.14334/2022 (exemption)**

Allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) 4790/2022 & CM APPL.14333/2022**

Present petition has been filed seeking quashing of the impugned show cause notice dated 14<sup>th</sup> February, 2022 issued by the Respondents as well as for directions to the Respondents to remove the suspension of GST Registration of the Petitioner and to declare Rule 21A of the CGST Rules as ultra vires Constitution of India and CGST Act and to direct the Respondents to remove suspension of GST Registration of the Petitioner to allow carrying on the business that belongs to the Petitioner.

Learned counsel for the Petitioner states that the impugned Show

cause notice is vague and does not specify the reason as to why the cancellation proceedings have been initiated against the Petitioner. He emphasises that the reason mentioned in the show cause notice dated 14<sup>th</sup> February, 2022 only specifies the ground as “OTHERS”. He contends that the show cause notice dated 14<sup>th</sup> February, 2022 has thrown the Petitioner out of business which is violative of Article 19(1)(g) of the Constitution of India and has caused extreme hardship, irreparable loss, prejudice, distress and harassment to the Petitioner.

Issue notice. Mr.Anish Roy, Advocate accepts notice on behalf of the respondents. He states that he has instructions only to enter appearance. He prays for some time to obtain instructions on merits.

Let a counter affidavit be filed within four weeks. Rejoinder affidavit, if any, be filed before the next date of hearing.

Since in the present case, the petitioner’s registration has been lying suspended for more than forty days on the basis of a show cause notice which is bereft of any reason or fact, this Court stays the impugned notice dated 14<sup>th</sup> February, 2022 and directs forthwith restoration of the GST Registration of the petitioner.

List on 4<sup>th</sup> August, 2022.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**MARCH 24, 2022**  
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