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

\+ W.P.(C) 9962/2026

M/S DS FARBICATION .....Petitioner

Through: Mr.Gaurav Bhatanagar, Mr. Sanjay Sharma, Advs.

versus

THE COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND OTHERS .....Respondent

Through: Mr. Govind Narayan Kaushik, SPC with Ms. Sakshi Raghav,GP for R-2/UOI
Ms. Samiksha Godiyal SSC CBIC, Mr. Tenzing Namgyal Bhutia, Mr. Ritiwik Narayanan Advs for R-1, 3 to 5

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **24.07.2026**

1. The Petitioner has filed the present writ petition *inter alia* praying for issuance of a writ of certiorari to quash the Order dated 30-31.12.2025.

2. The brief facts, as borne out from the record, are that the registration of the Petitioner came to be cancelled on the ground that the firm was found to be non-existent and that the Petitioner had allegedly availed Input Tax Credit amounting to Rs. 49,89,902/-. Prior thereto, a Show Cause Notice was issued to the Petitioner; however, no reply thereto was submitted. The Petitioner was also afforded an opportunity of personal hearing, which it failed to avail. Aggrieved thereby, the Petitioner has invoked the writ jurisdiction of this Court, notwithstanding the availability of the statutory remedy of appeal under Section 107 of the Central Goods and Services Tax

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Act, 2017.

3. Learned counsel appearing for the Petitioner submits that the principles of natural justice have not been complied with and that the impugned order has been passed *ex parte.*

4. This Court has considered the submissions advanced.

5. A perusal of the impugned order shows that a Show Cause Notice was issued to the Petitioner and an opportunity was granted to file a reply. However, the Petitioner failed to submit any response. It is further evident that an opportunity of personal hearing was also afforded, which the Petitioner did not avail. Whether the opportunity afforded to the Petitioner was sufficient or otherwise is a question of fact, which can more appropriately be examined by the Appellate Authority, a remedy whereof is available to the Petitioner.

6. Learned counsel for the Petitioner further prays for exemption from complying with the statutory requirement of pre-deposit. However, there is no provision under the Act enabling exemption from the requirement of pre-deposit.

7. In the aforesaid position, the Petitioner if so advised may avail the alternative remedy of appeal.

8. Accordingly, the present petition, along with all pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 24, 2026/*Pallavi/rm*

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