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

CNR No. DLHC010356012026

+ **W.P.(C) 11075/2026 and CM APPL. 51194/2026**

PRASHANT SHANKERPetitioner

Through: **Mr. Nitin Gulati & Ms. Reena
Gandhi, Advs.**

versus

SUPERINTENDENT, RANGE-125,CGST DELHI WEST

.....Respondent

Through: **Mr. Anish Roy, SSC CBIC with
Mr. Subhadeep Roy, Adv.**

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **05.08.2026**

1. The Petitioner herein is aggrieved by the cancellation of his GST Registration *vide* order dated 17.11.2025 and the rejection of his application for revocation of cancellation of GST Registration *vide* order dated 03.02.2026.
2. Learned Counsel representing the Petitioner contends that *vide* Show Cause Notice dated 15.10.2025, the Petitioner was directed to appear on 12.11.2025 at 11:00 am. However, neither the address nor the particulars of the proper officer before whom the petitioner was required to appear were disclosed in the said notice.
3. It is noted that the Petitioner's GST Registration was cancelled on the ground of failure to furnish returns for a continuous period of six months. However, when the Petitioner filed an application for



revocation of cancellation of his GST Registration, the same came to be rejected on the ground that the Petitioner had availed excess Input Tax Credit.

4. It is evident that the impugned cancellation order was passed without affording an adequate opportunity of hearing to the Petitioner. When a notice requires an assessee to appear before the proper officer, the authority is required to specify the address of the office as well as the officer before whom such appearance is required.

5. Keeping in view the aforesaid facts and circumstances, the orders dated 17.11.2025 and 03.02.2026 are set aside. The Proper Officer is directed to pass a fresh order after granting an effective opportunity of hearing to the Petitioner.

6. The Petitioner, through his Counsel, is directed to appear on Monday, i.e. 10th August, 2026 at 11:00 A.M. before the following officer:

***Mr. Sanjeev Dahiya, Superintendent,
Range- 125, Rajouri Garden Division,
GST Bhawan, Nangal Raya, New Delhi.***

7. The proper officer shall pass a fresh order within the next two weeks.

8. With these observations, the present writ petition, along with all pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 5, 2026/pd/dg