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

\# **CNR No. DLHC010427112026**

\+ W.P.(C) 13175/2026 and CM APPL. 61275/2026

ADHVIK POLYCHEM .....Petitioner

Through: Mr. Harpreet Singh, Mr. Suresh Chaudhary, Mr. Jatin Gaur, Mr. Utkarsh Kumar, Mr. Adarsh Mishra, Advs.

versus

ASSISTANT COMMISSIONER GSTO WARD 58 .....Respondent

Through: Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **09.09.2026**

1. Through the present Writ Petition, the Petitioner prays for issuance of a writ in the nature of *mandamus* to quash the order dated 09.06.2026 [hereinafter referred to as 'Impugned Order'], whereby the application filed by the Petitioner for cancellation of its Goods and Services Tax ('GST') Registration was rejected.

2. At the outset, it is noted that the Impugned Order is appealable under Section 107 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as 'CGST Act'].

3. Learned counsel representing the Petitioner does not dispute the availability of the aforesaid alternative remedy. However, he submits that in the peculiar facts of the present case, this Court should entertain the present Writ Petition as the Petitioner is being harassed unnecessarily.

4. It is submitted that on three (03) earlier occasions, Show Cause Notices ('SCNs') were issued for cancellation of the Petitioner's GST

Registration, which proceedings were subsequently dropped.

5. Learned counsel representing the Petitioner further submits that the Respondent has now issued another SCN dated 09.06.2026 proposing cancellation of the Petitioner's GST Registration, to which the Petitioner has already submitted its Reply on 16.06.2026.

6. A perusal of the Impugned Order reflects that the Petitioner was granted an opportunity of personal hearing on 08.06.2026. However, no Authorized Representative appeared on behalf of the Petitioner.

7. The SCN dated 09.06.2026 was issued to the Petitioner setting out, *inter alia*, the following reasons:

> *"a) the applicant sought registration on the basis of documents whose authenticity cannot verified,*
>
> *b) the mobile number of the owner of the premise mentioned on the BSES Electricity Bill furnished at the time of seeking registration is not valid, the CA number mentioned on the electricity bill is incomplete,*
>
> *c) the proprietor of the firm has hid his identity by furnishing wrong address in the application for seeking registration, in the rent agreement as compared to the address mentioned on the Aadhar Card of Sh. Vikas Kumar,*
>
> *d) The identity of both the witnesses who signed the rent agreement is doubtful as their mobile numbers are not valid.*
>
> *e) The proprietor of the firm never attended any proceedings held in matter hence its existence is doubtful.*
>
> *1) the firm has availed excess ITC than available during its trading period,*
>
> *g) the firm has remained engaged in availing/passing ITC from non-existent firms as reported and DRC-01 were also issued which were never replied.*
>
> *h) the firm has not discharged the tax liability as per CGST Act 2017,*
>
> *i) the firm has been reported as non existing at the address which has been indicated as the communication address after cancellation*
>
> *j) the firm was reported as fake firm in the fake firm drive.*
>
> *k) the firm failed to respond the SCNs/DRC-01 issued u/s 74 of the CGST Act 2017 sent on the given email address of the firm, despite being granted sufficient opportunity; &*

l) the firm failed to respond DRC-07/Demand order."

8. After considering the material placed on record, the Respondent recorded, *inter alia*, the following reasons:

> *"And whereas not being satisfied from the submission of the firm, the then Ward Officer gave two opportunities for personal hearing to submit additional requisite information/documents/details, vide two SCNs dated 13/03/2026 and dated 27/03/2026 through speed post at the address given (which was the communication address after cancellation of the registration of the firm). However, both the SCNs were returned by the P&T Department with remarks that no such person resides at that address.*
>
> *xxxx xxxx xxxx xxxx*
>
> *In view of the above where the applicant sought registration on the basis of fake documents, the proprietor of the firm has hid his identity by furnishing wrong address in the application for seeking registration, in the rent agreement as compared to the address mentioned on the Aadhar Card of Sh. Vikas Kumar, the proprictor, of the firm never attended any proceedings held in matter hence its existence is doubtful, the firm has availed excess ITC than available during its trading period, the firm has remained engaged in availing/passing ITC from non-existent firms as reported and DRC-01 were also issued which were never replied, the firm has not discharged the tax liability as per CGST Act 2017, the firm has been reported as non existing at the address which has been indicated as the communication address after cancellation, the firm always failed to respond the SCNs/DRC-01 issued u/s 74 of the CGST Act 2017 served through BO Portal on the given email address of the firm, despite being granted sufficient opportunity and the firm failed to respond DRC-07/Demand order, the application for cancellation of the registration filed by the proprietor of the firm, is therefore, required to be rejected."*

9. Learned counsel representing the Respondent has disclosed that in the Financial Year ('FY') 2022-23, the turnover of the Petitioner-firm was approx. Rs.9.92 crores, which increased to Rs.21.36 crores in FY 2023-24. Thereafter in FY 2024-25, the turnover increased to Rs.28 crores, which further increased to more than Rs.45 crores in FY 2025-26.

10. Learned counsel representing the Respondent submits that the facts of the present case require examination of the material and the

various allegations raised against the Petitioner, which exercise can appropriately be undertaken by the Appellate Authority.

11. Undoubtedly, the jurisdiction of a Constitutional Court under Article 226 of the Constitution is not ousted merely on account of availability of an alternative remedy. At the same time, the existence of such remedy is a relevant consideration in determining whether the discretionary writ jurisdiction should be exercised, particularly where adjudication of the dispute may require examination of disputed questions of fact and appreciation of the material placed on record.

12. Additionally, the present proceedings arise in the backdrop of the concerns being addressed by the Department in relation to allegedly non-existent and fictitious GST registrations.

13. In view of the aforesaid, and without expressing any opinion on the merits of the allegations or the defence of the Petitioner, this Court is not inclined to entertain the present Writ Petition at this stage.

14. The Petitioner is, accordingly, relegated to the alternative remedy of appeal under Section 107 of the CGST Act.

15. With these observations, the present Writ Petition, along with the pending application, is disposed of.

16. It is needless to observe that the Appellate Authority will proceed to decide the matter uninfluenced by the observations made herein.

ANIL KSHETARPAL, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 9, 2026
jai/shah