



\$~88

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

CNR No. DLHC010572082025

+ W.P.(C) 12260/2025 and CM APPL.49959/2025
SGS EXPORT PRIVATE LIMITEDPetitioner
Through: Mr. Amit Kumar Jha, Adv.

versus

THE COMMISSIONER OF CENTRAL TAX /GST DELHI &
ANR.Respondents

Through: Ms. Anushree Narain, SSC with
Mr. Apurv Yadav, Mr. Naman
Choula, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER
12.08.2026

%

1. By way of the present Writ Petition, the Petitioner seeks quashing and setting aside of the Order dated 27.06.2023, whereby its GST registration was retrospectively cancelled under Section 29 of the Central Goods and Services Tax Act, 2017 (to be read as Act of 2017). The Petitioner further seeks a consequential direction to the Respondents to restore GSTIN 07AAUCS0934J1ZW, submitting that it is ready and willing to comply with all pending statutory requirements, including filing GSTR-9 for FY 2018–19 and payment of the applicable dues.

2. It is the case of the Petitioner that, upon implementation of the GST regime, it migrated to GST on 01.07.2017 and was allotted the aforesaid GSTIN for his principal place of business at I-237, Sector-3, Udyog Vihar, Bawana Industrial Area Complex, North-West Delhi.



The Petitioner states that it had been regularly filing NIL GSTR-3B returns, besides maintaining duly audited accounts and filing the requisite Income Tax Returns.

3. On 15.06.2023, the Respondent issued a Show Cause Notice (“SCN”) dated 15.06.2023 in FORM GST REG-17 alleging fraud, wilful misstatement and suppression of facts. Pursuant thereto, the Petitioner’s GST registration was retrospectively cancelled vide order dated 27.06.2023.

4. Subsequently, the Respondent issued FORM GST DRC-01A dated 06.06.2025 and FORM GST DRC-01 dated 19.06.2025 under Section 74 of the Act of 2017 in relation to FY 2018–19, *inter alia* alleging non-filing of GSTR-9. It was only while attempting to respond to these notices that the Petitioner claims to have become aware of the earlier cancellation proceedings. By then, the statutory period prescribed for seeking revocation of cancellation or preferring an appeal had already expired.

5. Thereafter, the Petitioner made efforts to file GSTR-9 for FY 2018–19, along with the applicable late fee and penalty, but was unable to do so as access to the GST portal had been blocked consequent upon cancellation of his registration. Accordingly, the Petitioner has approached this Court seeking appropriate relief.

6. *Per contra*, learned counsel representing the Respondent-Department submits that an inspection of the Petitioner-Firm’s premises was conducted on 12.05.2023, during which no person associated with the Firm was found at the registered address. Consequently, the SCN dated 15.06.2023 was issued; however, no reply was received from the Petitioner.



7. Responding to the aforesaid submission made, learned counsel representing the Petitioner, contends that owing to financial difficulties during the post-COVID period, the firm shifted to Noida, Uttar Pradesh, closing its business in Delhi. It is his case that the Petitioner never received the SCN and was, therefore, deprived of an effective opportunity of hearing.

8. It is undisputed that the aforesaid SCN was uploaded on the GST common portal. Therefore, the issue that arises is as to whether mere uploading of the SCN on the portal, in the absence of proof of its actual receipt or acknowledgement by the Petitioner, constitutes sufficient service.

9. In this regard, reliance may be placed upon the judgment of the Division Bench of the Punjab and Haryana High Court in ***Luxmi Traders v. Union Territory of Chandigarh and Others***¹, wherein the Court examined the issue of service of notices through the common portal and held that mere uploading of an SCN, without acknowledgement of receipt or filing of a reply, cannot by itself be treated as sufficient service. The relevant paragraph of the aforesaid judgment is reproduced hereunder:

“60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-

(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.

*(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of **four weeks** from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*

¹ (2026) 44 CENTAX 371 (P&H)



*(iii) In case where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of **four weeks** from today.*

(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.

*(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within **four weeks** from today, whereafter, the department shall proceed further after affording due opportunity of hearing.”*

10. In view of the aforesaid legal position and the facts and circumstances of the present case, the Petitioner is granted an opportunity to file a fresh application for revocation of cancellation of its GST registration within 15 days from today.

11. The Petitioner, through its counsel, is directed to appear before Mr. Ajit Singh, Superintendent, Range 43, Bawana Division, 3rd Floor, IAEA Building, MG Road, I.P. Estate, New Delhi-110002 on 16.08.2026 (Monday) at 11:00 A.M.

12. The Respondent-Department is directed to communicate to the Petitioner any change in the date or time of appearance through the mobile number and email address provided below:

Mobile Number: +91 9818394379

Email Address: sandeep@sgsoverseas.com

13. With these observations, the present Petition is disposed of.

14. It is clarified that the Respondent-Department shall consider and decide the fresh application filed by the Petitioner on its merits



uninfluenced by the question of limitation.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.

AUGUST 12, 2026

jai/hr