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

Date of decision: 27th November, 2025
Uploaded on: 29th November, 2025

\+ **W.P.(C) 17991/2025**

M/S EVES FASHION .....Petitioner
Through: Mr. Awadhsh Kumar Singh, Adv.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Akash Panwar, Standing Counsel(JR) with Ms. Jasleen Kaur Anand, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE MINI PUSHKARNA

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL. 74400/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 17991/2025

3. The present petition has been filed by the Petitioner, *inter alia*, seeking restoration of Petitioner's Goods and Services Tax Registration *(hereinafter, 'GST Registration')* which was canceled *vide* impugned order of cancellation of Petitioner's GST registration dated 22nd October, 2021.

4. A brief background of the Petitioner's case is that, the Petitioner is engaged in the business of manufacturing and resale of garments including knitted and crocheted fabrics.

5. Petitioner obtained a GST registration bearing no.

07AACPA0807D1ZM w.e.f. 01st July, 2017. In respect of the GST registration, a Show Cause Notice was received by the Petitioner on 02nd September, 2021 *(hereinafter, 'SCN')* on the ground that the Petitioner had not filed GST returns in terms of Section 39 of the Central Goods and Services Tax Act,2017 *(hereinafter, 'CGST Act, 2017'* for the period of six months.

6. Petitioner did not file a reply to the SCN and the impugned order of cancellation of Petitioner's GST registration came to be passed on 22nd October, 2021, on the ground that no reply was filed by the Petitioner.

7. Pursuant thereto, Petitioner's GST registration continued to remain suspended and the Petitioner then filed a representation 01st December, 2021 before the GST Department seeking details of the username and password of the GST portal, as he had a dispute with his Chartered Accountant, who had the credentials for the GST portal.

8. The Petitioner could not login to his GST Portal. In response to the representations filed by the Petitioner, dated 01st December, 2021, 20th December, 2021, 20th March, 2022, 25th May, 2022, 3rd June, 2022, 9th June, 2022, 3rd August, 2022, 17th March, 2023, the Petitioner received an e-mail dated 20th March, 2023 from the GST department, providing the Petitioner with a new username and a temporary password.

9. However, when the Petitioner logged into the GST portal, the portal permitted the Petitioner to only file the GST returns for a few months and not for the entire previous periods.

10. Thereafter, the Petitioner is stated to have made continuous visits and written representations to the GST department. However, the Petitioner has been unable to access the GST portal completely.

11. The prayer of the Petitioner, who is present in person, is that he was

engaged in garments exports but had fallen seriously ill during COVID. Some medical records are also relied upon by the Petitioner in support of the same. When he fully recovered from the same, he was informed that the Chartered Accountant was not filing GST returns, pursuant to which, he had made repeated representations to the GST Department to access the GST Portal.

12. Ld. counsel for the Petitioner has handed over a letter dated 04th June, 2024 which was received from the GST Department, stating that as over three years have lapsed after the cancellation of Petitioner's GST registration, revocation of cancellation of GST registration cannot be sought by the Petitioner.

13. Thereafter, the Petitioner approached the Appellate Authority, and had sought condonation of delay. The Appellate Authority has however rejected the Appeal on the ground that the same is barred by limitation under Section 107 of the CGST Act, 2017. Hence, the Petitioner has preferred the present petition.

14. The Court has heard the ld. Counsels for the parties.

15. Ld. Counsel for the Petitioner has emphasized that the Petitioner has been making regular visits to the office of the GST Department to somehow seek restoration of the GST Registration.

16. In addition, on a specific query from the Court, the Petitioner is willing to file all the GST returns along with the late payment fee, and interest, if any.

17. On the other hand, ld. Counsel for the Respondent submits that the appeal has been rightly dismissed in view of the decision ***W.P.(C) 14279/2024*** titled ***M/s Addichem Speciality LLP Vs. Special Commissioner I, Department of Trade and Taxes and Anr.*** It is further submitted that the Petitioner has been guilty of *laches* and the writ is not liable to be entertained.

18. The present case presents a peculiar set of facts, where the Petitioner has had medical reasons and a dispute with his Chartered accountant, which led to GST Registration being cancelled. Although under ordinary circumstances, the Court is not inclined to condone delay, the present case indicates that the Petitioner is a bona fide trader who intends to continue his business and requires his GST Registration to be restored for the said purpose.

19. Clearly, the SCN ought to have been replied to by the Petitioner, which he has not, for whatever reason. However, the Petitioner is unable to conduct his business because of cancellation of GST registration . Thus, this is a fit case, in view of the Court, to exercise writ jurisdiction.

20. Accordingly, Petitioner's GST Registration is directed to be restored within a week from this order.

21. Let a username and password be provided to the Petitioner in order to enable him to file all the GST returns, along with the late payment fee and interest, if any.

22. The GST portal shall be enabled for filing of the GST returns and if the same is not possible, the Petitioner shall appear physically and file all the returns, along with the late payment fee and interest, if any.

23. For the said purpose, the Petitioner shall appear on 08th December, 2025 at 11:00 AM before the Superintendent, Ward 49 of the CGST Department, North Commissionerate.

24. Upon the Petitioner's appearance, the concerned official shall enable the Petitioner to file all the GST returns, along with the late payment fee etc.

25. The Petitioner's access to the electronic credit ledger shall also be enabled after the payments are made.

26. In so far as the GST Department is concerned, it is at liberty to take any

action in accordance with law, upon the filing of the GST returns by the Petitioner, if any discrepancies are seen.

27. Since the GST returns have been permitted to be filed at a belated stage, if any SCN is to be issued to the petitioner, the time limits as prescribed for the GST department, would not be applicable in this case.

28. The petition is allowed in the above terms and is accordingly disposed of.

PRATHIBA M. SINGH
JUDGE

MINI PUSHKARNA
JUDGE

NOVEMBER 27, 2025/*pt/dg/sm*