

Pranav Mehta

Recently, the Hon'ble High Court of Delhi in the case of Shivoy Enterprises v. Commissioner of CGST, [2024] 164 taxmann.com 726 (Delhi) has held that the registration cannot be cancelled solely on the ground that the taxpayer is not operating from the principal place of business when the taxpayer claims that it is operating from the additional place of business as reflected in its registration certificate. Facts of the case: The petitioner, a CHA was served a SCN dated 14.06.2022 (hereafter the impugned SCN) calling upon the petitioner to show cause as to why its GST Registration should not be cancelled as it was found to be not in existence during physical verification at the principal place of business. The petitioner's registration was also suspended w.e.f 14.06.2022. The petitioner did not respond to the impugned SCN, wh.....