

Pranav Mehta

Recently, the Hon'ble High Court of Delhi in the case of Shree Ram Metal vs. Commissioner of Delhi GST, [2024] 158 taxmann.com 90 (Delhi) has held that discretion to cancel GST registration from retrospective effect cannot be exercised arbitrarily or whimsically. Facts of the case SCN was served on the Petitioner proposing to cancel the petitioner's GST registration for the sole reason that the petitioner had failed to furnish the return for the continuous period of six months. The petitioner was called upon to furnish a reply within a period of thirty days from the date of service of the impugned SCN and to appear before the concerned Officer. The petitioner's GST registration was suspended with effect from the date of the impugned SCN. The petitioner submit.....