

**“Cancellation of GST registration with retrospective effect requires specific reasons; arbitrary retrospective cancellation without grounds is not sustainable”
Hon’ble Delhi High Court**

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GST Case Law Alert



Retrospective cancellation of GST registration without specific reasons is not sustainable: Delhi HC

Cancellation of GST registration with retrospective effect must be supported by specific reasons. Arbitrary retrospective cancellation without grounds not sustainable. Impugned cancellation order modified to be effective from date of SCN instead of initial registration date. Revenue authorities not precluded from initiating fresh proceedings for retrospective cancellation if grounds exist

**ULTRA INDUSTRIES
VERSUS
COMMISSIONER OF CENTRAL TAX APPEAL FIRST DELHI**

Citation: (2024) 23 Centax 147 (Del.) [29-08-2024]

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