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

CNR No. DLHC010122902026

+ W.P.(C) 4033/2026, CM APPL. 19688/2026

M/S SHABBIR AUTO

.....Petitioner

Through: Mr.Adv.[Appearance not given]

versus

COMMISSIONER OF TRADE AND TAXES, DGST & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

18.08.2026

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1. Through the present Writ Petition, the Petitioner prays for quashing of order dated 30.12.2023 whereby his GST Registration No. 07CEZPS5807Q1Z6 was cancelled w.e.f. 07.07.2017. This order was passed after serving Show Cause Notice ('SCN') on 04.12.2022.

2. Learned counsel representing the Petitioner submits that retrospective cancellation of GST Registration in absence of SCN to this effect is not permissible in view of the order dated 28.07.2026 passed by this Court in W.P.(C) 7217/2026 captioned *M/s Global Products and Traders vs. Superintendent, Range-85, Division-Dwarka, Delhi South Commissionerate*.

3. *Per contra*, learned counsel representing the Respondent submits that the present Writ Petition is liable to be dismissed for concealment of facts that the Petitioner after collecting tax has not paid the same. It is further stated that the Petitioner has not disclosed



the orders dated 01.04.2024 and 19.12.2023.

4. Learned counsel representing the Respondent further submits that the Petitioner has filed an Appeal against the order dated 19.12.2023.

5. As per Section 30 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as 'CGST Act'] an application for revocation of cancellation of GST Registration Number is maintainable before the Proper Officer.

6. The remedy under Article 226 of the Constitution of India is discretionary and *prima facie* the Petitioner has not only approached this Court after nearly three (03) years, but has also failed to disclose all the facts.

7. Hence, the Petitioner, if so advised, may avail the remedy under Section 30 of the CGST Act. If the Petitioner files an application within a period of two (02) weeks from today, the same shall be decided on merits and not on limitation.

8. Furthermore, this order has been passed in the peculiar facts of the case as the Petitioner has already closed his business in the year 2022.

9. With these observations, the present Writ Petition, along with pending application, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 18, 2026

s.godara/ad