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

# **CNR No. DLHC010340152026**

+ **W.P.(C) 10597/2026, CM APPL. 49127/2026**

**FERROUS TRADEX**

.....Petitioner

Through: Mr. Lokesh Yadav, Mr. Ananay  
Lamba , Mr. Arman Khan and  
Mr. Puneet Bhardawaj, Advs.

versus

**THE SUPERINTENDENT, RANGE-41 CGST, NORTH  
DELHI DIVISION-BAWANA**

.....Respondent

Through: Mr. Pranay Mohan Govil, SSC  
with Ms. Priya Katare, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

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**20.08.2026**

1. In the present case, the Petitioner's GST registration was cancelled after the premises of the Petitioner were found to be locked. Thereafter, the Petitioner filed an application seeking revocation of the cancellation. A fresh Show Cause Notice was issued to the Petitioner; however, the Petitioner neither filed a reply nor furnished the requisite documents. Consequently, the application for revocation of cancellation was dismissed on 06.01.2026. The appeal preferred by the Petitioner against the said order was also dismissed on 30.04.2026.
2. Learned counsel for the Petitioner submits that the Petitioner does not possess the NOC from the Anti-Evasion Branch. He further submits that the Anti-Evasion Branch subsequently inspected the premises of the Petitioner, which were found to be locked. It is



submitted that, inadvertently, the said material could not be placed before this Court.

3. Learned counsel appearing for the Respondent submits that the Petitioner's firm obtained GST registration in April, 2025, whereas, in August, 2025, the premises were found to be non-existent. It is, therefore, submitted that the credentials of the Petitioner's firm are doubtful.

4. The Petitioner has a statutory alternative remedy of appeal before the GSTAT against the order dated 30.04.2026. In view of the availability of such efficacious statutory remedy, this Court does not find it appropriate to exercise its writ jurisdiction in the present proceedings.

5. The petition is, accordingly, dismissed on the ground of availability of the alternative statutory remedy. However, in case the Petitioner prefers an appeal before the GSTAT within a period of 15 days from today, the GSTAT is requested to make an endeavour to decide the same, preferably within a period of three months from the date of its filing.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 20, 2026/kp/rm**