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

CNR No. DLHC010403552026

+ **W.P.(C) 12516/2026**

JAI KARAN PANCHAL

.....Petitioner

Through: **Mr. Anubhav Singh and Mr.
Kapil Dhyani, Advs.**

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Mr. Kshitij Chhabra, SPC with
Mr. Abhijeet Vikram Singh,
Adv. for R-1/UOI.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv. for
GNCTD.**

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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31.08.2026

1. Through the present Petition, the Petitioner prays for the following reliefs:-

- “a. Issue a writ of Certiorari or any other appropriate writ, order or direction quashing and setting aside the impugned Order for Cancellation of Registration dated 17.02.2025 bearing Reference No. ZA0702250867194 passed by Respondent No. 3 in Form GST REG-19 and Order dated 21.07.2025 issued by Respondent No. 3;*
- b. Issue a writ of Mandamus or any other appropriate writ, order or direction directing the Respondents to forthwith restore/revive the GST registration of the Petitioner bearing GSTIN 07ALDPP3395D1Z2 with all consequential benefits and portal functionality;*
- c. In the alternative, direct the Respondents to treat the impugned cancellation, if at all sustainable, only prospectively and not retrospectively from 01.07.2017, in terms of the settled law laid down by the Delhi High Court;*
- e. Direct the Respondents to permit the Petitioner to file all pending returns and undertake any further procedural compliances*



as may be required for regularization, without prejudice to the Petitioner's rights and contentions."

2. Admittedly, an Appeal against the order dated 21.07.2025, whereby the Petitioner's application for revocation of cancellation of its GST registration was rejected, is stated to have been filed, which is pending before the Appellate Authority since November 2025.
3. Keeping in aforesaid position, the present Writ Petition is disposed of by requesting the Appellate Authority to decide the pending Appeal, in accordance with law, within a period of four weeks from today.
4. The Petitioner is directed to appear before the Appellate Authority on 07.09.2026 at 11:00 AM.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 31, 2026/sp/ad