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

CNR No. DLHC010404292026

+ **W.P.(C) 12524/2026**

INCEPTRA RETAIL INDIA PRIVATE LIMITED

.....Petitioner

Through: **Mr. Rohit Arora and Mr. Bharat Berry, Advs.**

versus

SUERINTENDENT, CENTRAL GOODS AND SERVICES TAX

.....Respondent

Through: **Mr. Aditya Singla, Adv.**

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **31.08.2026**

1. Through the present Writ Petition, the Petitioner prays for issuance of writ in the nature of *certiorari* to quash the order passed on 17.02.2025, whereby its Goods and Services Tax ('GST') registration has been cancelled.

2. As per Show Cause Notice and the impugned order, the Petitioner's GST Registration has been cancelled for non-filing of returns. As per Section 30 of the CGST Act, 2017, the Petitioner has a statutory remedy of seeking revocation of cancellation of its GST registration.

3. Learned counsel representing the Petitioner submits that, if an application for revocation is filed at this stage, the same may be rejected on the ground of limitation. It is further submitted that the



Petitioner became aware of the cancellation only recently. Cancellation of GST registration entails drastic consequences for a registered person.

4. In the present case, the GST registration has been cancelled only on account of non-filing of returns. Learned counsel representing the Petitioner submits that the Petitioner is willing to furnish the pending returns, if any, and discharge the tax, interest, penalty or any other amount payable in accordance with law

5. Keeping in view the aforesaid circumstances, the Petitioner is relegated to the statutory remedy of seeking revocation of cancellation of its GST registration. If an application for revocation is filed within a period of one week from today, the Competent Authority shall consider and decide the same on merits, in accordance with law, without rejecting it on the ground of limitation.

6. With these observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 31, 2026/sp/ad