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

CNR No. DLHC010439052026

+ W.P.(C) 13528/2026 and CM APPL. 63094/2026
M/S GLOBAL PRODUCTS AND TRADERS Petitioner
Through: Mr.Adv.[Appearance not given]

versus

PR COMMISSIONER OF GOODS AND SERVICE TAX,
WEST DELHI Respondent

Through: Mr. Atul Tripathi, SSC along
with Mr. Shubham Mishra, Mr.
Gaurav Mani Tripathi and Mr.
Akshay Sagar, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
16.09.2026

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1. Through the present Writ Petition, the Petitioner prays for issuance of a Writ in the nature of *Mandamus* directing restoration of its GST Registration No.07RSVPS3725Q1Z5 and setting aside of the order dated 31.07.2026, whereby its GST Registration was cancelled.
2. The GST Registration of the Petitioner has been cancelled on the ground that the Petitioner was not found to be in existence at the registered premises when physical verification was carried out on 08.07.2026.
3. The Petitioner has a statutory remedy of filing an application under Section 30 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as the 'CGST Act'] for revocation of cancellation of GST Registration.



4. In view of the aforesaid, the Petitioner, if so advised, may avail the remedy under Section 30 of the CGST Act or prefer an Appeal, in accordance with law.

5. The present Writ Petition, along with the pending application, is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 16, 2026
s.godara/shah