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

# **CNR No. DLHC010861802025**

+ W.P.(C) 16830/2025

M/S SHIVA KUMAR

.....Petitioner

Through: Ms. Shriya Agrawal, Adv.

versus

THE GOVERNMENT OF NCT OF DELHI AND ORS.

.....Respondents

Through: Mr. Sumit K. Batra Panel  
Counsel GNCTD (Civil) and  
Ms. Priyanka Jindal, Advocates

**CORAM:**

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

**HON'BLE MS. JUSTICE SHAIL JAIN (THROUGH VC)**

**ORDER**

**02.09.2026**

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1. Through the present Writ Petition filed under Article 226 of the Constitution of India, the petitioner prays for the following reliefs:

*a) Issue a writ or direction or pass an order in the nature of Certiorari quashing the impugned demand order dated 30.05.2025 issued by the Special Commissioner Ward 87 Zone 8 Delhi i.e., the respondent no. 2, under section 29 of the Central Goods & Service Tax Act, 2017 (hereinafter referred to as, CGST Act, 2017) (ANNEXURE P-7 to the writ petition, respectively) and the impugned cancellation order dated 23.03.2023 issued by Sales Tax Officer Class- II/AVATO, Ward 87, Zone-8 Government of NCT of Delhi i.e., the respondent no. 3 (Annexure P-1, to this writ petition.*

*b) Issue a writ or direction or pass an order in the nature of Mandamus directing the respondents not to take any coercive action against the petitioner pursuant to the impugned notice and demand order;*

2. It is evident that the GST Registration of the petitioner was



cancelled *vide* Order dated 23.03.2023 with retrospective effect. The petitioner filed an Appeal against the Order dated 23.03.2023, which was dismissed on the ground of delay.

3. It has been brought to the notice of the Court that a larger bench has been constituted by Goods and Services Tax Appellate Tribunal (hereinafter 'GSTAT') to examine the issue qua ***'the enabling power of the tribunal to condone the delay beyond the period prescribed under Sub Section 4 of Section 107 of the CGST Act, 2017'***.

4. Learned counsel representing the respondent submits that in the meantime, the appeals are being entertained by the GSTAT to consider this aspect. In fact, learned counsel representing the petitioner admits that the prayer made in the Writ Petition is also incorrect as the petitioner sought to challenge the correctness of the Order dated 20.05.2025 dismissing the appeal filed by the petitioner, on delay, whereas, what has been mentioned in the prayer of the petition is order dated 30.05.2025.

5. Since the petitioner has a remedy of Appeal before the GSTAT, where this question is also being considered, hence, the petitioner is relegated to the remedy before the GSTAT.

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

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**SEPTEMBER 02, 2026/PT/HP**