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

+ **W.P.(C) 6619/2024**

**SOURABH GOYAL PROP BS TRADING  
COMPANY**

.....Petitioner

Through: Mr. Himanshu Jain, Mr. Pankaj  
Jain, Mr. Naman Jain & Ms.  
Komal Jain, Advs.

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICES  
TAX AND ANR.**

.....Respondents

Through: Mr. Shubham Tyagi, SSC with  
Ms. Saumya Singh, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE DHARMESH SHARMA**

**ORDER**

**02.12.2024**

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1. The petitioner is aggrieved by the issuance of the Show Cause Notice ["SCN"] dated 22 December 2023 pursuant to which proceedings came to be commenced for cancellation of its Goods and Services Tax registration. It is, however, submitted that despite a reply having been duly submitted in response thereto, the respondents have failed to conclude those proceedings till date. Learned counsel also draws our attention to the fact that the registration also stood suspended with effect from the date of issuance of the SCN.

2. Learned counsel appearing for the respondents states that subject to due verification of all facts and contentions on merits being kept open, the pending SCN proceedings shall be duly disposed of in accordance with law with due expedition and preferably within a



period of three weeks from today. The statement so made is recorded and accepted.

3. The writ petition shall stand disposed of on the aforesaid terms. All rights and contentions of respective parties on merits are kept open.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**DECEMBER 02, 2024**  
**Ch**