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

+ W.P.(C) 6950/2024

RISHI BAWA

.....Petitioner

Through: Mr. Narender Singh, Adv.

versus

ASSISTANT COMMISSIONER GST AND
ANR.

.....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC
with Mr. V. K. Attri, Adv for
R-1.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Adv
for R-2.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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14.10.2024

1. The petitioner is aggrieved by the order dated 3 April 2023 in terms of which its Goods and Services Tax ["GST"] registration was cancelled as well as the order dated 15 September 2023 by which its application for revocation of cancellation of its GST registration has come to be rejected.
2. The record would reflect that the petitioner had failed to produce and file the relevant returns as well as discharge its liability prior to making the application for revocation of cancellation of its GST registration.
3. It is the aforesaid which appears to have weighed upon the Authority while rejecting the application referable to Rule 23 of the Central Goods and Services Tax Rules, 2017.



4. The petitioner, however, contends that all returns had been duly submitted alongwith the appeal which was preferred before the appellate authority and all tax liabilities had also been duly discharged. It is however, its grievance that although that appeal had been duly filed on the online portal on 13 March 2024, the appellate authority has failed to acknowledge the appeal and the same has not been listed till date.

5. In view of the aforesaid facts, learned counsel appearing for the respondent states that subject to due verification and all contentions on merits being kept open, the appeal shall be duly examined by the concerned authority and further steps will be taken in accordance with law and with due expedition. The statement so made is recorded and accepted.

6. The writ petition is disposed of in aforesaid terms.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

OCTOBER 14, 2024

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