$~78, 80 and 81

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

\+ CONT.CAS(C) 969/2024 & CM APPL. 34811/2024

M/S JVN TRADERS PVT. LTD. ..... Petitioner

Through: None.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI..... Respondent

Through: Appearance not given.

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\+ CONT.CAS(C) 971/2024 & CM APPL. 34813/2024

M/S ASIAN TRADERS ..... Petitioner

Through: None.

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI ... Respondent

Through: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar, Ms. Shaguftha H. Badhwar, Ms. Samridhi Vats, Advocates

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\+ CONT.CAS(C) 972/2024 & CM APPL. 34814/2024

M/S FRIENDS MEDIA ADD COMPANY ..... Petitioner

Through: None.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX, WEST DELHI ..... Respondent

Through: Mr. Anish Roy, SSC for CBIC with Mr. Girish Agarwal, Advocate (M:9582241162)

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **31.05.2024**

CM APPL. 34811/2024 in CONT.CAS(C) 969/2024 (Exemption)
CM APPL. 34813/2024 in CONT.CAS(C) 971/2024 (Exemption)
CM APPL. 34814/2024 in CONT.CAS(C) 972/2024 (Exemption)

1. Exemptions allowed, subject to just exceptions.

2. Applications are disposed of.

CONT.CAS(C) 969/2024
CONT.CAS(C) 971/2024
CONT.CAS(C) 972/2024

3. The present petitions have been filed alleging willful disobedience of the Judgment dated 22nd April, 2024 passed in *W.P.(C) 5491/2024;* judgment dated 16th April, 2024 passed in *W.P.(C) 5378/2024*; judgment dated 12th February, 2024 passed in *W.P.(C) 1260/2024,* wherein, learned Division Bench had passed the directions that GST registration of the petitioners be cancelled within a period of four weeks, since the petitioners had already closed business.

4. None had appeared for the petitioners in the first call. None appears for the petitioners even after Passover.

5. Learned counsel for the respondent in *CONT.CAS(C) 971/2024,* submits that the GST registration of the petitioner has already been cancelled, and directions passed in the aforesaid judgments have been complied with.

6. Since there is no appearance on behalf of the petitioners, it is presumed that in *CONT.CAS(C) 969/2024* and *CONT.CAS(C) 972/2024* also, the directions passed by the learned Division Bench have been

complied with, and GST registration of the petitioners have been cancelled.

7. Accordingly, the present petitions are disposed of, as having been satisfied. However, liberty is granted to the petitioners to revive the present petitions, in case, the grievance of the petitioners still survives.

MINI PUSHKARNA, J

MAY 31, 2024
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