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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9526/2024 & CM APPL. 39065/2024**
DEEP PLASTIC GRANULES TRADING COMPANY

.....Petitioner

Through: Mr.Aditya Kumar, Mr.Saurabh
Grover, Mr.Pravesh Bhauguna and
Ms.Anjana Nigam, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms.Vinita Bakshi, Sr PC for R1/UOI.
Mr.Gibran Naushad, Sr SC.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **15.07.2024**

1. The petitioner has filed the present petition, *inter alia*, impugning the order in original dated 14.06.2024 passed by the Adjudicating Authority (hereafter *the impugned order*) whereby the petitioner's GST registration has been cancelled.

2. The learned counsel appearing for the petitioner submits that the GST registration was cancelled with retrospective effect from the date of the registration, that is, 26.02.2023. However, the show cause notice pursuant to which impugned order is passed did not disclose any such proposal to cancel the petitioner's GST registration with retrospective effect. He also submitted that the petitioner had given sufficient material to establish that he was carrying on business at the stated place of business. However, the same was not considered. He submits that he has the instructions to state that since the petitioner has now ceased to carry on its business and the only relief that the petitioner seeks is that the cancellation of the petitioner's GST



registration may not operate retrospectively.

3. Concededly, the petitioner has an equally efficacious remedy of appeal against the impugned order.

4. In the circumstances, we consider it apposite not to entertain the present petition, while leaving it open for the petitioner to avail its appellate remedy. It is clarified that in case the petitioner files the appeal within two weeks from date, the same would be considered on merits, uninfluenced by any delay that may have been occasioned in approaching the appellate authority. All rights and contentions of parties are reserved.

5. The petition stands disposed of in the above terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 15, 2024

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[Click here to check corrigendum, if any](#)