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

+ **W.P.(C) 11324/2024 CM APPL. 46929/2024**

M/S TECHNOFAB INTERNATIONAL

THROUGH PROP UBAID RAHMAN

.....Petitioner

Through: Mr. Vibhas Kumar Jha, Mr. Rajat
Pandey and Ms. Manju Pandey,
Advocates.

versus

THE ADDITIONAL

COMMISSIONER-DELHI NORTH, CGST AND ORS.

.....Respondents

Through: Mr. Arnav Kumar, CGST alongwith
Ms. Shreya Sud, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

28.08.2024

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1. The petitioner has filed the present petition, *inter alia*, praying that its GST registration be cancelled with effect from 22.02.2024.
2. The petitioner states that he was unable to apply for cancellation of his GST registration as his GST registration has not been restored pursuant to the order in appeal dated 28.05.2024.
3. The petitioner's GST registration was cancelled with retrospective effect from 13.01.2020 by an order dated 22.02.2024. The petitioner had appealed the said order before the Appellate Authority and states that the said appeal was allowed by an order dated 28.05.2024, however, that order has not yet been implemented.
4. The petitioner particularly states that he cannot apply for cancellation of his GST registration till it is restored.



5. It is relevant to note that the petitioner was not aggrieved by the cancellation of his GST registration. The petitioner is aggrieved on account of cancellation of his GST registration with retrospective effect from 13.01.2020.

6. Learned counsel appearing for the respondent states, on instructions, that the petitioner's GST registration shall be restored within a period of two weeks from date.

7. In view of the above, we consider it apposite to dispose of this petition by clarifying that upon restoration of the petitioner's GST registration, the petitioner shall be at liberty to file an application for cancellation of its GST registration with effect from 22.04.2024. In the event, any such application is made, the same would be processed in accordance with law.

8. The present petition is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 28, 2024

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