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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 15012/2024**
M/S OXXO SOFTECH SOLUTIONS P. LTDPetitioner
Through: **Mr. Pranay Jain & Mr. Karan**
Singh, Advocates.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE
TAX, WEST DELHIRespondent
Through: **Mr. Aakarsh Srivastava,**
Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **24.10.2024**
CM APPL. 62973/2024 (Ex.)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 15012/2024

1. The petitioner seeks to impugn an order dated 07 April 2021 in terms of which its Goods and Services Tax registration came to be cancelled. Quite apart from the manifest laches, we find that the Central Goods and Services Tax Act, 2017 fails to disqualify the writ petitioner from applying afresh.
2. In view of the aforesaid and subject to that right and liberty being reserved, this writ petition shall stands disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 24, 2024/ib