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

+ **W.P.(C) 295/2025**

**ASHOK KUMAR SAH, PROPRIETOR OF AS
ENTERPRISES**

.....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh
Bhola & Ms. Urvashi Dhiman,
Advs.

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICES
TAX, DELHI WEST & ANR.**

.....Respondents

Through: Mr. Aakarsh Srivastava, SC
with Mr. Anand Pandey, Adv.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Siddharth Goel & Mr. Mayank
Kamra, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER
13.01.2025

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CM APPL. 1454/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 295/2025

1. The writ petitioner had approached us on an earlier occasion, seeking disposal of its application in terms of which it had sought voluntary cancellation of its Goods and Services Tax ['GST'] registration. However, it appears that while the writ petition was disposed of on 02 December 2024, the operative directions were



framed against the State GST authorities. We are today informed that the application is pending consideration of the Central GST authorities and which fact was not disclosed to us at the time of disposal of the writ petition.

2. We, consequently, request the first respondent to duly examine and dispose of the pending application in accordance with law and with due notice to the writ petitioner.

3. The writ petition shall stand disposed of.

4. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

JANUARY 13, 2025/v