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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 1077/2025**
M/S SHAMMI ENTERPRISESPetitioner

Through: Mr. Vijay Gupta, Mr. Rahul
Gupta and Mr. Ajesh Kugan
M., Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX AND ANRRespondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Adv.
for R-1 & R-2.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

% **ORDER**
29.01.2025

CM APPL. 5330/2025 (EX.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 1077/2025

The instant writ petition seeks to assail an order of cancellation passed as far back on 10 March 2023.

Bearing in mind the evident laches, we find no justification to entertain the instant writ petition. We also bear in consideration the indubitable fact that a prior cancellation neither precludes nor renders the petitioner ineligible to apply for registration afresh. This in terms of Circular No. 15/2024 dated 16 August 2024 which governs.



In view of the above and subject to the aforesaid observation,
the writ petition shall stand dismissed on that score.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 29, 2025/RW