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

\+ W.P.(C) 1095/2025

M/S KAYO ENTERPRISES PRIVATE LIMITED .....Petitioner

Through: Mr. Khursheed Ahmad, Mr. Mohammad Kamil and Mr. Kartik Bharol, Advs.

versus

COMMISSIONER OF CGST DELHI & ORS. .....Respondents

Through: Mr. Atul Tripathi, SSC for CBIC.

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

O R D E R

% **06.03.2025**

1. The present writ petition has been preferred seeking the following reliefs:

> "i) This Hon'ble Court may pleased to issue a Writ of certiorari or Writ in the nature of certiorari or any other appropriate Writ or order quashing and setting aside the impugned order dated 05.12.2024 (Annexure P-1) as well as SCN Dated 13.01.2023 (Annexure P-2) as well as order dated 11.10.2023 (Annexure P-3)
>
> ii) This Hon'ble Court may pleased to issue a Writ of Mandamus or Writ in the nature of mandamus any other appropriate Writ or order directing the Respondent to forth with restore the Registration Certificate of the Petitioner under CGST Act/DGST Act; or
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> iii) This Hon'ble Court may pleased to issue direction for waiver of the penalty imposed for late filing of the returns after cancellation of registration as the petitioner is unable to file the GST returns on account of cancellation of its registration.
>
> iv) Such further relief as deemed fit in the facts and circumstances of the case may kindly be granted in the interest of justice for which act

of kindness as petitioner shall ever pray."

2. We find that insofar as the dismissal of the appeal on the ground of it having been preferred after the maximum period as statutorily prescribed, the order would clearly merit no interference bearing in mind the judgment rendered by us in **M/s Addichem Speciality LLP vs. Special Commissioner, Department of Trade and Taxes** [2025 SCC OnLine Del 646].

3. The Goods and Services Tax ['**GST**'] registration which was held by the writ petitioner came to be cancelled on 11 October 2023 primarily on the ground that the petitioner had failed to furnish returns for a continuous period of six months. This allegation is not disputed by learned counsel for the writ petitioner. In view of the aforesaid, we find no merit in the challenge which stands raised.

4. Consequently, while we dismiss the writ petition, we leave it open to the writ petitioner to apply for registration afresh and bearing in mind the provisions made in Circular dated 28 March 2019 issued by the Central Board of Indirect Taxes and Customs.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 06, 2025/RW