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

+ **W.P.(C) 1198/2025**

M/S UMESH TRADERS

.....Petitioner

Through: **Mr. Pranay Jain & Mr. Karan Singh, Advs.**

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX WEST DETHI

.....Respondent

Through: **Mr. Aakarsh Srivastava, Standing Counsel with Mr. Anand Pandey, Adv.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

30.01.2025

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CM APPL. 5788/2025 (EX.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 1198/2025

1. The writ petitioner had approached this Court seeking disposal of its application which sought voluntary cancellation of its Goods & Services Tax ["GST"] registration. We are, however, informed that yesterday, a Show Cause Notice ['SCN'] has come to be issued, in terms of which a date of personal hearing has also been fixed for 07 February 2025.

2. In view of the aforesaid, we leave it open to the writ petitioner to respond to the SCN that has come to be issued. The said notice proceedings may be taken to their logical conclusion in accordance with law. All rights and contentions of respective sides are kept open.



3. The writ petition shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 30, 2025/v