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

\+ W.P.(C) 1214/2025 & CM APPL. 5934/2025 (Interim Relief)

MS MODI PACKERS .....Petitioner

Through: Ms. Divyanshi Bansal, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX, & ANR. .....Respondents

Through: Mr. Jatin Singh, SSC

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

**<u>O R D E R</u>**

% **31.01.2025**

**<u>CM APPL. 5935/2025 (Ex.)</u>**

Allowed, subject to all just exceptions.

The application shall stand disposed of.

**<u>W.P.(C) 1214/2025 & CM APPL. 5934/2025 (Interim Relief)</u>**

1. The writ petitioner seeks to impugn an order dated 27 May 2023 pursuant to which its Goods and Services Tax ["**GST**"] registration has come to be cancelled.

2. Quite apart from the evident and inordinate laches, we bear in consideration the undisputed fact that the registration stood suspended with effect from 03 July 2017. This was, therefore, not a case where the petitioner was unaware of the factum of cancellation.

3. We also bear in mind the provisions made in the Circular dated 28 March 2019 and which clearly holds that a prior cancellation would not render the petitioner ineligible to apply for registration afresh.

4. In view of the aforesaid, we find no ground to interfere with the

order impugned before us. We leave it open to the writ petitioner to apply for registration afresh, if so chosen and advised.

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

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**JANUARY 31, 2025/**DR