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

+ **W.P.(C) 1453/2025**

**M/S MOON OVERSEAS THROUGH ITS PROPRIETOR
SAGAR GAUTAM**Petitioner

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

versus

**PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX, WEST DELHI**Respondent

Through: **Mr. Aakarsh Srivastava, SC.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

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06.02.2025

CM APPL. 7080/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 1453/2025

1. We take note of the challenge which stands raised and which is concerned with the order dated 28 December 2022 passed by the respondents cancelling the Goods and Services Tax [“GST”] registration of the petitioner with effect from 07 August 2020. We note that the application of revocation also came to be rejected as far back as on 15 September 2023.

2. Bearing in mind the evident laches, we find no ground to entertain the writ challenge which stands raised.

3. This more so in light of the liberty accorded to the writ



petitioner in terms of Circular dated 28 March 2019 and which clearly holds that a prior cancellation would not render the writ petitioner ineligible to apply for registration afresh.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 06, 2025/nd