$~62

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

\+ W.P.(C) 1591/2025

M/S MAYA TRADERS THROUGH ITS PROPRIETOR RATHOD CHAKABHAI MUKESHBHAI .....Petitioner

Through: Mr. M.A. Ansari, Mr. Tabbassum Firdause and Mr. Ahmad Ansari, Advs.

versus

COMMISSIONER OF DGST DELHI & ORS. .....Respondents

Through: Mr. K.G. Gopalakrishnan, Adv.

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

O R D E R

% **10.02.2025**

1. This writ petition has been preferred seeking the following reliefs:-

> "i) To issue a Writ of certiorari or any other appropriate Writ for Compliance of Order Dated 24.05.2024 (Annexure-P-1) of the Appellate Authority (Delhi GST)/ Additional Commissioner thereby directing the Proper Officer to rectify the cancellation date of the registration of the petitioner from the date of filing of his last returns i.e. 30.09.2023.
>
> ii) Your Lordship may be pleased to grant any other and further relief that may be deemed fit and proper in the interest of justice in favour of petitioner in facts and circumstances of the case."

2. We take note of the following operative directions in terms of which the appellate authority has proceeded to dispose of the appeal:

> "6. In view of the above facts and circumstances, I am of the considered

opinion that taxpayer's business shall be continued and therefore,

present appeal is disposed of with following terms and directions.-

a) Appeal preferred by the taxpayer is hereby allowed;

b) Consequently, impugned order of rejection of application for revocation of cancellation dated 05.03.2024 is hereby set aside;

c) Proper officer is directed to complete the pending proceedings against the Appellant, if any;

d) Taxpayer is directed to file all the pending returns and to deposit due tax if any, along with interest in accordance with law; and

e) Proper officer is further directed to ensure the above said compliance by the taxpayer."

3. Although it is contended by the writ petitioner that the appellate authority had required the respondents to cancel registration from the date of filing of the last return, we find no such explicit direction or observation in the order penned by the appellate authority while disposing of the appeal. In fact, and to the contrary, the appellate authority has observed that the proper officer would complete the pending proceedings in accordance with law.

4. In view of the above, we dispose of this writ petition by directing the respondents to take appropriate steps pursuant to the directions as framed by the appellate authority and as contained in its order dated 24 May 2024.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 10, 2025/nd