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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 1659/2025, CM APPL. 8039/2025 (Ex.) & CM APPL.
8040/2025 (Interim Relief)

M/S MRV TRADERS. THROUGH ITS PARTNER MR.
VISHALPetitioner

Through: Mr. Rakesh Kumar and Mr.
Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX AND ANOTHERRespondents

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

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

ORDER
11.02.2025

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We find no ground to entertain this writ petition which seeks to impugn a cancellation of registration which was affected on 05 June 2022 bearing in mind the evident laches coupled with the fact that an earlier cancellation does not render the petitioner ineligible to apply afresh in terms of the Circular issued by the Central Board of Indirect Taxes and Customs dated 28 March 2019.

We thus find no justification to entertain this writ petition. It shall stand dismissed.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
FEBRUARY 11, 2025/RW