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

+ **W.P.(C) 1690/2025**

SHIVAM POLYMER THROUGH ITS PROPRIETOR

VIRENDER

.....Petitioner

Through: Mr. Dhruv Bhardwaj, Adv.

versus

**ASSISTANT COMMISSIONER WARD 26 STATE GOODS
AND SERVICE TAX & ANR.**

.....Respondents

Through: Mr. Abhinav Sharma and Ms.
Avsi Malik, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

11.02.2025

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CM APPL. 8230/2025 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 1690/2025

1. The writ petitioner is constrained to approach this Court consequent to a purported failure on the part of the respondents to try and dispose of the revocation application which had been moved on 16 January 2024.

2. We find from the disclosures made on the record that the Goods and Services Tax ['GST'] registration of the writ petitioner had been cancelled in terms of an order dated 04 January 2024 and which was ordained to come into effect retrospectively from 31 March 2022.



3. Although, the petitioner did move an application for revocation on 16 January 2024, the same has not been disposed of till date.
4. We, consequently, dispose of the writ petition with a direction to the competent authority to ensure that the pending revocation application is disposed of with due expedition and preferably within a period of two weeks from today.
5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
FEBRUARY 11, 2025/RW