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

+ W.P.(C) 1714/2025

M/S SHYAM TRADERS THROUGH ITS PROPRIETOR SH.
AKASH

.....Petitioner

Through: Mr. Vineet Bhatia, Ms.
Aamnaya Jagannath Mishra and
Mr. Keshav Garg, Advs.

versus

COMMISSIONER OF DGST AND ORS.Respondents

Through: Ms. Vaishali Gupta, Panel
Counsel.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

12.02.2025

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1. Bearing in mind the undisputed fact that the order for cancellation of Goods and Services Tax registration was passed as far back as on 2 February 2023 and there is a complete absence of an explanation for the evident laches, we find no justification to entertain the writ petition.

2. 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.

3. 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.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 12, 2025/nd