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

+ W.P.(C) 1748/2025

M/S AMARNATH VISHWANATH THROUGH ITS
PROPRIETOR SH. AMIT GUPTA

.....Petitioner

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

versus

COMMISSIONER OF CGST DELHI WEST AND
ANR.

...Respondents

Through: Mr. Aakarsh Srivastava, SC.

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 impugned was passed as far back as on 21 July 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