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

\+ W.P.(C) 1796/2025

DESH RAJ .....Petitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Advs.

versus

DELHI STATE GOODS AND SERVICE TAX & ANR. .....Respondents

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

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

ORDER

% **27.02.2025**

1. Before us, learned counsels for parties conceded that the present matter would be covered by our decision in **Riddhi Siddhi Enterprises v. Commissioner of Goods and Services Tax (CGST), South Delhi & Anr.**[1].

2. However, and upon going through the record, we found that since no final order had been passed, the issue of retrospective cancellation does not arise in the present matter.

3. In view of the aforesaid, we limit our directions to the competent authority of the respondents to dispose of the proceedings initiated pursuant to the **Show Cause Notice**[2] dated 31 December 2024, in accordance with law and bearing in mind the principles enunciated in *Riddhi Siddhi.*

[1] W.P.C 8061/2024 dated 25 September 2024

4. We, accordingly, dispose of the present writ petition on the aforesaid terms. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 27, 2025/RW

[2] SCN