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

+ **W.P.(C) 1866/2025**

DIVYANSHU KUMAR

.....Petitioner

Through: Mr. Pawan Kumar, Adv.

versus

GOVT OF NCT OF DELHI & ANR.

.....Respondent

Through: Mr. Girban Naushad, SSC with
Mr. Harsh Singhal, Advs. for
R-2/CGST.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

05.03.2025

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CM APPL. 8927/2025 (Ex.)

Allowed, subject to all just exceptions.

The applications are disposed of.

W.P.(C) 1866/2025

1. We find no justification to entertain this writ petition which seeks to challenge orders dated 16 September 2022 and 03 July 2024 in terms of which the Goods and Service Tax registration of the writ petitioner had come to be cancelled.

2. Bearing in mind the evident laches, there exists no justification for this Court to invoke its powers conferred by Article 226 of the Constitution.

3. We also bear in consideration the provisions made in Circular



dated 28 March 2019 issued by the Central Board of Indirect Taxes and Customs and which clearly holds that the petitioner is not disentitled from applying for registration afresh and notwithstanding an earlier order in terms of which its registration may have been cancelled.

4. Subject to liberty being reserved to the writ petitioner to apply for registration afresh, this writ petition shall stand disposed of.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 05, 2025/DR