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

+ **W.P.(C) 2312/2025**

BAJRANGI SALES

.....Petitioner

Through: Mr. Amit Khemka, Ms. Himani
Singh, Mr. Mudit Jain, Mr.
Gaurav Arora and Mr.
Rudraksh Nakra, Advs.

versus

**DEPARTMENT OF TRADE AND TAXES GOVERNMENT
OF NCT OF DELH & ANR.**

.....Respondents

Through: Ms. Vaishali Gupta, Adv. for
R-1.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

% **21.02.2025**

CM APPL. 10956/2025 (Ex.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 2312/2025 & CM APPL. 10955/2025 (Interim Stay)

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 27 December 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 21, 2025/nd