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

+ **W.P.(C) 2870/2025**

M/S SWASTIK ENTERPRISES

.....Petitioner

Through: **Mr. Pranay Jain and Mr. Karan Singh, Advs.**

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX NORTH DELHI

.....Respondent

Through: **Mr. Jatin Singh, SSC and Mr. Shivam Gaur, Adv.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

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06.03.2025

CM APPL. 13616/2025 (Ex.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 2870/2025

1. We find no justification to entertain this writ petition which seeks to impugn an order dated 08 November 2021 pursuant to which the Goods and Services Tax ['GST'] registration of the writ petitioner had come to be cancelled.

2. We also bear in consideration that a prior cancellation does not operate as an ineligibility for the petitioner to apply afresh bearing in mind the provisions made in Circular dated 28 March 2019 issued by Central Board of Direct Taxes ['CBDT'].

3. In view of the aforesaid and while we reserve liberty to the writ



petitioner to apply for registration afresh, the writ petition shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 06, 2025/v