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

+ **W.P.(C) 5033/2025 & CM APPL. 23125/2025**

RAJEEV CONSTRUCTION COMPANYPetitioner

Through: Mr. Sushil Kumar Singh, Advocate
versus

SPECIAL COMMISSIONER-I & ANR.Respondents

Through: Ms. Urvi Mohan, Advocate for
GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **22.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 23125/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 5033/2025

3. The present petition has been filed by the Petitioner- Rajeev Construction Company under Article 226 and 227 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ assailing the impugned order bearing F.No. DT&T/OHA Appeal/SCTT-1/2024-25/1665-1669 dated 27th December 2024 (hereinafter, '*impugned order*') passed by Appellate Authority (Delhi GST) Special Commissioner-I (hereinafter, '*Appellate Authority*'). The present petition further challenges the cancellation of the GST registration of the Petitioner, cancelled *vide* order reference no. ZA0703220504512 dated 14th March 2022.

4. *Vide* the impugned order, the appeal filed by the Petitioner assailing the



order dated 14th March 2022 was dismissed by the Appellate Authority on the ground of being barred by limitation.

5. The case of the Petitioner is that the reason for the delay in filing the said appeal is due to the illness of the Petitioner who is claimed to have been bed ridden for a period of six months.

6. In view of the reason for filing of the appeal belatedly, the delay in filing the appeal before the Appellate Authority is condoned.

7. Let the appeal be considered on merits by the Appellate Authority and the order be passed within a period of two months.

8. The appeal is restored to its original number.

9. The impugned order dated 27th December, 2024 is set aside.

10. The notice for hearing of the appeal shall be communicated to the Petitioner on the following email address: Rajeevrcc@gmail.com and shaileshshrivastav1077@gmail.com and mobile number : 9953964622.

11. Copy of this Order be communicated to the Appellate Authority by Ms. Urvi Mohan, Id. Counsel for Government of National Capital Territory of Delhi.

12. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 22, 2025
gs/ck