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

\+ **W.P.(C) 6398/2025**

UM GREEN LIGHTING PRIVATE LIMITED .....Petitioner

Through: Mr. Rohit Arora, Adv.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil), GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **14.05.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- UM Green Lighting Private Limited under Article 226 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 4th May 2022 (hereinafter, '*SCN*'), as also the consequent order of cancellation of GST registration of the Petitioner dated 29th September, 2022 passed by Respondent No.2 -Sales Tax Officer Class II / AVATO, Ward 106, Delhi.

3. The background of the present case is that a petition under Section 9 of the Insolvency and Bankruptcy Code, 2016 was admitted in the National Company Law Tribunal (hereinafter, '*NCLT*'), Delhi in respect of the company named U.M Green Lightning Private Limited, Petitioner herein on 13th December, 2021. On 4th May, 2022, a SCN was issued in respect of the cancellation of GST registration of the Petitioner on the ground of non-filing

of returns for a continuous period of six months. Thereafter, the said registration was cancelled.

4. In the meantime, the Interim Resolution Professional (hereinafter, '*IRP*') appointed by NCLT, was replaced by the Resolution Professional (hereinafter, '*RP*'). The RP had sought a fresh GST registration for the Petitioner on 14th February, 2023. However, the said application for a fresh GST registration of the Petitioner is still pending.

5. The resolution plan which was filed by the two Resolution Applicants *i.e.* Embrace Gas Pipelines Private Limited and M/s. Printtech was approved by the NCLT, Delhi *vide* order dated 30th May 2024. The new Management has now started managing the Petitioner Company.

6. The Petitioner now seeks restoration of the GST registration of the Petitioner Company as also quashing of the SCN dated 4th May, 2022 and the cancellation order dated 29th September, 2022.

7. The prayer of ld. Counsel for the Petitioner is that the Petitioner company would prefer that the old GST registration of the Petitioner is restored in order to maintain the continuity of the business of the Petitioner.

8. Issue notice. Ms. Vaishali Gupta, ld. Panel Counsel for the Government of National Capital Territory of Delhi accepts notice.

9. Considering the nature of the matter, let the Petitioner file a revocation application in respect of the order of cancellation of GST registration of the Petitioner dated 29th September, 2022 by 15th July, 2025.

10. In these unique facts, the Petitioner shall place all the relevant documents on record showing that the returns have in fact been filed by the Petitioner.

11. Upon the said application being filed, let a decision be taken by the

Department within one month.

12. A personal hearing shall be given to the Petitioner and the notice of the same shall be communicated to the Petitioner on the following email address and mobile number:

- ***email: rarora.adv@gmail.com***
- ***Mob. No.: 9711011183***

13. The access to the GST portal may be made available to the Petitioner by 30th May, 2025, in order to enable the Petitioner to file the revocation application.

14. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 14, 2025
Rahul/ck