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

+ **W.P.(C) 6502/2025 & CM APPL. 29651/2025**

M/S JMD ENTERPRISES THROUGH ITS PROP. SH. SANJAY
YADAVPetitioner

Through: Mr. Gaurav Gupta, Advocate.

versus

SALES TAX OFFICER, CLASS II/AVATO, WARD-78,
DEPARTMENT OF TRADE AND TAXES I.P ESTATE, NEW
DELHI-110002Respondent

Through: Ms. Vaishali Gupta, Panel Counsel,
CIVIL, GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **15.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 29652/2025(for exemption)

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

W.P.(C) 6502/2025 & CM APPLs. 29651/2025

3. This is a petition challenging the order dated 29th April, 2024 (*hereinafter, 'the impugned order'*) passed by the Sales Tax Officer Class II/AVATO, Ward 78, whereby the GST Registration of the Petitioner has retrospectively been cancelled with effect from 2nd July, 2017.

4. A perusal of the impugned order would show that the basis for the cancellation of the GST Registration of the Petitioner is a suspicious transaction with one M/s Vardhman Trading Company.

5. It is further submitted on behalf of the Petitioner that they have now



filed an application for revocation of the order of GST cancellation i.e., the impugned order.

6. Ld. counsel for the Petitioner submits that the revocation application filed by the Petitioner be decided at the earliest. Ld. Counsel for the Respondent has no objection to this.

7. It is accordingly directed that the pending application for seeking revocation of the impugned order be decided within one month from the date of this order. The said decision shall be communicated to the Petitioner.

8. All rights and contentions of the parties are left open.

9. The petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 15, 2025/da/ss