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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 7219/2025 & CM APPL. 32585/2025

RUBY POLYMERS THROUGH ITS PROPRIETOR PAWAN GOEL

.....Petitioner

Through: Mr. Mohit Gupta & Mr. Harshit Goel,
Advocates. (M- 9999499723)

versus

**SUPERINTENDENT RANGE 37, DIVISION NARELA, CGST
DELHI NORTH & ORS.**

.....Respondents

Through: Ms. Nancy Jain, Advocate. Mr. Kushal
Kumar, SPC with Mr. Surya Gaur,
Advocate for R-3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **26.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 32584/2025 (for exemption)

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

W.P.(C) 7219/2025 & CM APPL. 32585/2025

3. The present petition has been filed under Article 226 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Original dated 26th April, 2024.

4. It is stated that the show cause notice dated 23rd October, 2023 was issued to the Petitioner on 9th January, 2024, to which a reply was filed by the Petitioner on 31st January, 2024. However, it is the case of the Petitioner that it did not receive the impugned order in original, which was communicated on the email of its erstwhile consultant.

5. It is the submission of Id. Counsel for the Petitioner that in April, 2025



when the Petitioner filed an application for cancellation of GST registration it learnt of the impugned order. Hence, this petition.

6. Heard the parties. The Court has perused the impugned Order-in-Original.

7. Considering the fact that the Petitioner has not been afforded a proper hearing in this matter, the Court is of the opinion that the Petitioner ought to be permitted to file an appeal challenging the impugned Order-in-Original, as it has acquired knowledge of the said order recently.

8. Accordingly, the Petitioner is granted time till 15th July, 2025 to file an appeal against the impugned Order-in-Original. If the appeal is filed by 15th July, 2025 with the requisite pre-deposit, the same shall not be dismissed on the ground of limitation.

9. The portal shall be opened within two weeks and the impugned Order-in-Original shall be uploaded, along with any other notices and orders, in order to enable the Petitioner to file an appeal.

10. Notice of the personal hearing in the Appellate Authority shall be served on the following email and mobile number.

Email: pawangoyal3010@gmail.com

Mob. No.: 9999499723

11. The present petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 26, 2025/da/msh