



\$~57

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

+ **W.P.(C) 7632/2025**

BD TRADERS THROUGH ITS PROPRIETOR SANIB

.....Petitioner

Through: Mr. M.A. Ansari, Ms. Tabbassum
Firdause, Mr. Sameed Salim & Md.
Imran Ahmad, Advocates.

versus

COMMISSIONER OF DGST, DELHI & ANR.Respondents

Through: Mr. Sumit K. Batra, Advocate for
GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **28.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner challenging the order dated 24th April, 2023 by which the GST registration of the Petitioner has been cancelled retrospectively w.e.f. 3rd November 2020.
3. It is the case of the Petitioner that they have already approached Appellate Authority under Section 107 of the Delhi GST Act, 2017. The prayer in this petition is for condonation of delay in filing the said appeal.
4. The question as to whether a delay can be condoned or not would have to be decided by the Appellate Authority in the absence of any challenge to any notifications or provisions of law.
5. The Petitioner may explain the sufficient cause to the Appellate



Authority, which shall be considered by the Appellate Authority in accordance with law.

6. 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 28, 2025/akc/ss