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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 8026/2025

**M/S KARAMBIR RANA BUILDERS THROUGH ITS
PROPRIETOR SH. KARAMBIR RANA**

.....Petitioner

Through: Mr. Amany Jagannath Mishra, Adv.

versus

**GOVERNMENT OF NCT OF DELHI AND
ORS.**

.....Respondents

Through: Mr. Sumit K. Batra, Advocate with
Ms. Priyanka Jindal, Advocate

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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18.12.2025

1. The hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner-M/s Karambir Rana Builders under Article 226 and 227 of the Constitution of India challenging the impugned order dated 30th July 2021 of cancellation of GST registration passed by the Sales Tax Officer Class II / AVATO Ward 61 which was effected on the ground that the Petitioner was found unavailable at the physical registered place of business.
3. Ld. Counsel for the Petitioner submits that the Petitioner at the relevant point in time did not have any works contract in Delhi. However, the Petitioner now intends to carry on business in Delhi as he has acquired some contracts. He has already submitted the indemnity bond in March, 2025.
4. Ld. Counsel appearing for the Department submits that a fresh indemnity bond may be given. Accordingly, let the Petitioner submit a fresh indemnity bond once again, in terms of letter dated 18th March 2025, which



is marked as Annexure P-12.

5. The Petitioner can appear before the concerned Sales Tax Officer of AVATO Ward-61 on 23rd December, 2025. Upon the submission of indemnity bond, the fresh registration be granted in favour of the Petitioner in order to enable the Petitioner to conduct its business, after verification of the registered office address if so required.

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

PRATHIBA M. SINGH, J

SHAIL JAIN, J

DECEMBER 18, 2025

Rahul/rm