



\$~32

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

+ **W.P.(C) 8993/2025**

MINDSPACE COMMUNIQUE SERVICES PVT. LTD.

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Ramashish, Mr. Rishabh Jain & Ms.
Tanya Saraswat, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX

.....Respondent

Through: Ms. Urvi Mohan, Adv. (7718992441)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **04.07.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 38377/2025

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 8993/2025

3. The present petition under Article 226 of the Constitution of India challenges the order of cancellation of GST registration dated 05th July, 2023. The same has been cancelled on the ground that certain old demands were outstanding against the Petitioner.

4. Mr. Rajesh Jain and Ms. Urvi Mohan, Id. Counsels for the Petitioner and Respondent respectively confirm that the earlier demands which were



raised against the Petitioner were reduced to nil *vide* Orders-in-Appeal dated 16th May, 2025. The Petitioner wrote a letter on 22nd May, 2025 seeking restoration of its GST registration. However, the same has not been acceded to. Hence, the present writ petition has been filed.

5. Heard. Considering the fact that the basis on which the GST registration was cancelled, no longer exists, in view of the demands being closed vide the Order in Appeal, let the GST registration of the Petitioner be restored to its original number from the date when it was cancelled within a period of four weeks.

6. If any returns fall due during this period, for a period of six weeks, no penalty or interest will be liable to be charged upon the Petitioner.

7. The petition is disposed of in the aforesaid terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 4, 2025

kk/Ar.