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

\+ **W.P.(C) 13930/2025 & CM APPL. 57005/2025**

M/S BHARAT AGRO INDUSTRIES .....Petitioner

Through: Mr. Khursheed Ahmad, Mr. Sameed Salim and Mr. Mohammad Kamil, Advs.

versus

COMMISSIONER OF CGST, DELHI & ORS. .....Respondents

Through: Ms. Anushree Narain & Mr. Naman Choula, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 10.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner, *inter alia*, challenging the impugned order dated 6th July, 2023, passed by the Respondent *(hereinafter 'the cancellation order')* whereby the GST registration was cancelled retrospectively with effect from 20th December, 2019.

3. The cancellation order was also challenged by the Petitioner by way of an appeal before the Appellate Authority, which was rejected on the ground of being barred by limitation.

4. The Petitioner had filed ***W.P.(C) 13760/2024*** which was adjudicated by this Court in a batch of matters, the lead matter being ***W.P.(C) 14279/2024*** titled ***M/s Addichem Speciallity LLP V. Special Commissioner I, Department of Trade and Taxes & Anr.*** *vide* judgment dated 7th February, 2025.

5. In the said judgment, the Court clearly held that the delay cannot be condoned by the Appellate Authority while deciding upon the appeal under Section 107 of Central Goods and Services Tax Act, 2017 (*hereinafter* 'CGST

Act'). The writ petition was then dismissed. The said judgement was not challenged by the Petitioner.

6. Despite this being the position, the Petitioner has chosen to file the present writ petition on the same ground, challenging the same cancellation order. Therefore, this is the second writ petition by the Petitioner.

7. Ld. Counsel on behalf of the Petitioner submits that the appeal was not barred by limitation as there was a revocation application which was pending for 190 days and, therefore, the said period ought to be excluded while calculating the limitation period. This fact was not considered in the earlier judgement.

8. Heard. the Petitioner's case may have some merit, as the revocation application does not appear to have been brought to the notice of this Court while passing judgment dated 7th February, 2025. However, the present petition being the second writ petition, the Petitioner would have to first seek liberty in the earlier writ petition by moving an application, and only if liberty is granted in the earlier writ petition, can a second writ petition be moved.

9. The remedies of the Petitioner would have to be first availed of before a second writ petition can be filed and, therefore, at this stage, the second writ petition would not be maintainable.

10. The writ petition is dismissed in view of the above. The remedies of the Petitioner in respect of the judgement dated 7th February, 2025 are left open to be availed in accordance with law.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 10, 2025/*dj/sm*