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

+ **W.P.(C) 14797/2025**

SONI INDUSTRIES THROUGH ITS PROPRIETOR MR. SACHIN
SONIPetitioner

Through: Mr. Rakesh Kumar, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
AND ANRRespondent

Through: Appearance not given.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **16.12.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the impugned order dated 25th June, 2024 passed by the Superintendent, CGST Department (hereinafter '*impugned order*'). The Petitioner also challenges the impugned Show Cause Notice dated 8th September 2023 issued by CGST Department (hereinafter '*SCN*').
3. The challenge in this petition is to the retrospective cancellation of its registration with effect from 01 July, 2017.
4. On 23rd September, 2025, Id. Counsel for the Respondent sought time to seek instructions.
5. Today, Mr. Rakesh Kumar, Id. Counsel for the Petitioner submits that the GST Registration of the Petitioner has been restored and the present



petition has therefore become infructuous.

6. The printout showing the restoration of the GST registration has been handed over by the Id. Counsel for the Petitioner. The same is taken on record.

7. The petition is accordingly disposed of as infructuous. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025*/pt/ck*