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

+ **W.P.(C) 16672/2025**

SN TRADERS

.....Petitioner

Through: Mr. M. A. Ansari, Mr. Tabbassum Firdause, Mr. Sameed Salim, Mr. Imran Ahmad, Mr. Ahmad Ansari, Advs.

versus

COMMISSIONER OF CGST, DELHI NORTH & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Shashank Kumar, Mr. Dipak Raj, Advs. for R-1.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**  
**03.11.2025**

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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 14th February, 2024 passed by the Respondent Department (*hereinafter*, '*impugned order*').
3. *Vide* the impugned order, the Goods and Services Tax registration (*hereinafter*, '*GST registration*') of the Petitioner firm has been cancelled retrospectively, w.e.f. 22nd May, 2023.
4. A brief background of the Petitioner's case is that, a Show Cause Notice dated 22nd May, 2023, was issued to the Petitioner. Thereafter, a



reply to the same was filed by the Petitioner on 29th May, 2023. Despite this, the GST registration of the Petitioner has been cancelled retrospectively, *vide* the impugned order.

5. The Petitioner is stated to have preferred an appeal against the impugned order, on 23rd April, 2025. However, the same is stated to have not been listed for hearing yet.

6. Ld. Counsel for the Petitioner prays that the delay in filing the said appeal may be condoned. For the same, reliance is placed upon certain medical documents of the mother of the Petitioner.

7. Since the appeal has already been filed, let the Petitioner appear before the Appellate Authority on 08<sup>th</sup> December, 2025, and file the documents before the Appellate Authority.

8. The Appellate Authority shall decide the Appeal in accordance with law.

9. All rights and remedies are left open in respect of any order that may be passed by the Appellate Authority.

10. Accordingly, the present petition is disposed of in above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J**

**SHAIL JAIN, J**

**NOVEMBER 3, 2025/tg/sm**