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

\+ **W.P.(C) 18097/2025**

S. R. ENTERPRISES THROUGH ITS PROPRIETOR SUSHIL KUMAR .....Petitioner

Through: Mr. Nirmal Dixit, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO, WARD 84 THROUGH ITS ASSISTANT COMMISSIONER .....Respondent

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

O R D E R

% 02.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition challenges the impugned order of cancellation of GST Registration dated 5th July, 2021 *(hereinafter, 'the impugned order').* The challenge is to the fact that the GST Registration of the Petitioner was retrospectively cancelled.

3. The impugned order arises out of Show Cause Notice dated 5th March, 2021 *(hereinafter, 'the SCN')* which was issued to the Petitioner to show cause as to why its GST Registration should not be cancelled.

4. It is also stated on behalf of the Petitioner that the SCN was also vague in nature and the Petitioner was unaware of the impugned order, which led to the delay in filing the present petition .

5. Mr. Nirmal Dixit, ld. Counsel appearing for the Petitioner submits that the Petitioner is not a techno-savvy person and was not aware of passing

of the impugned order.

6. The Petitioner has moved its place of business and has a new GST registration in Ghaziabad. Moreover, in respect of some notices, the Petitioner has already filed an appeal and is conscious of availing legal remedies. The explanation given that the Petitioner did not come to know of the SCN and the order for a period of more than five years is not believable. The Court is unable to accept the position that the Petitioner was not aware of the passing of the impugned order. Under such circumstances, the Petitioner ought to have been aware of the cancellation of the GST Registration and availed of remedies within a reasonable time. Moreover, the petitioner can always obtain a fresh registration if one is required.

7. Ld. Counsel for the Petitioner relies upon the decision of this Court in ***W.P. (C) 6691/2025*** titled***Rasi Innovation Pvt. Ltd. vs. Superintendent, Delhi GST***wherein the order for retrospective cancellation of GST Registration of the Petitioner was set aside by the Court on the ground that the show cause notice leading to the said order was untenable in law as there was no clarity as to the aspect on which the assessee had to show cause.

8. On the other hand, Mr. Sumit K. Batra, ld. Counsel for the Respondent relies upon ***W.P. (C)12067/2025*** titled ***Intuitive Commerce Pvt. Ltd. vs. Chief Commissioner of CGST West Delhi*** wherein the Court had dismissed the writ petition on the ground of latches.

9. Insofar as the decision in ***Rasi Innovation (supra)***is concerned, the impugned order in the said case was passed in 2024 and was quashed by the Court on 19th May, 2025, *i.e.* in less than a year. Hence, the facts of the said case are clearly distinguishable from the present petition.

10. Accordingly, the present petition, in the opinion of this Court, is

completely barred by latches.

11. The petition is accordingly dismissed. Pending applications, if any, are also dismissed.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025/*kp/ss*