



\$~5

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 17995/2024 & CM APPL. 76554/2024 (INTERIM
STAY)

M/S SHIV SHAKTI TRADERSPetitioner
Through: Mr. Manish Kumar and Mr.
Praveen Kardam, Advs.

versus

THE COMMISSIONER DSGST & ANR.Respondents
Through: Mr. Avishkar Singhvi, ASC
along with Mr. Naved Ahmed,
Mr. Vivek Kumar Singh and
Mr. Divya Prabha Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER
27.01.2025

%

1. We had on the last occasion taken note of the contentions which were raised by the writ petitioner and requested Mr. Singhvi, learned counsel, to place for our perusal a copy of the communication dated 18 July 2024 which was referred to in the impugned Show Cause Notice ["SCN"].
2. Although a copy of that letter has been placed for our perusal today, Mr. Singhvi also informs us of a final order which has come to be passed on 07 January 2025 cancelling the registration of the writ petitioner. The said order appears to be premised on a field visit which was undertaken and the facts gathered in the course of that exercise.
3. In view of the aforesaid, we dispose of the writ petition by according liberty to the petitioner to either apply for revocation of the order dated 07 January 2025 or prefer an appeal, if so chosen and



advised, within a period of one week. Any application for revocation that may be made within the aforesaid period shall be duly examined and disposed of in accordance with law and preferably within a period of three weeks therefrom.

4. All rights and contentions of respective parties on merits are kept open.

5. The writ petition stands disposed of on the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 27, 2025*/neha*