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

+ **W.P.(C) 369/2026**

M/S ANSHU ENTERPRISES

.....Petitioner

Through: Mr. Pranay Jain, Mr. Kunal Jha, Mr.
Saarthak Verma and Mrs. Smridhi,
Advocates

versus

**PR. COMMISSIONER OF GOODS AND SERVICE
TAX, EAST DELHI, DELHI**

.....Respondent

Through: Mr. Shubham Tyagi, Senior Standing
Counsel (CBIC) and Ms, Navruti
Ojha, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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20.01.2026

CM APPL. 1787/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. The Show Cause Notice dated 27th November, 2024 for cancellation of GST registration was taken to its logical end by passing the order dated 8th March, 2025, whereby the GST registration of the petitioner was permanently cancelled.
4. The petitioner questioning the said order of cancellation of registration



dated 8th March, 2025 has preferred an appeal on 4th November, 2025, which is informed to be pending consideration.

5. The contentions of the petitioner are that neither any notice of hearing has been issued nor has the appeal been heard, as a sequel of which he is suffering financial losses in the course of practising his business activities. He claims that such conduct on the part of the respondent is contrary to the fundamental rights.

6. The fact remains that the appeal of the petitioner against the order of cancellation of registration is admittedly pending before the Appellate Authority.

7. That being so, we permit the petitioner to appear before the Appellate Authority on 2nd February, 2026.

8. We direct the Appellate Authority to decide the appeal as expeditiously as possible and, in any case, within a period of eight weeks from the date of appearance of the petitioner.

9. The petition, accordingly, stands disposed of.

10. Pending applications, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 20, 2026/pr/sk