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

\# **CNR No. DLHC010032632026**

\+ W.P.(C) 1424/2026 & CM APPL. 6969/2026

M/S MOON LIGHT INDUSTRIES .....Petitioner

Through: Mr. Pradeep Singh Rawat, Adv.

Versus

SALES TAX OFFICER CLASS II AVATO DGST WARD 201, ZONE 11 & ANR. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 07.10.2026

1. Through the present Writ Petition, the Petitioner prays for quashing of Order dated 23.07.2024 whereby the Petitioner's Goods and Services Tax (GST) registration has been cancelled with effect from 01.07.2017.

2. The Petitioner has two alternative remedies. The Petitioner can file either an application under Section 30 of the Central Goods and Services Tax (CGST) Act for its revocation or an appeal under Section 107 of the CGST Act.

3. Learned counsel representing the Respondents, has disclosed that the Petitioner has been playing hide and seek with the Department. It is submitted that the first application for cancellation of GST registration was filed by the Petitioner on 13.01.2024. The Department sought additional documents *vide* communication dated 02.02.2024, however, the additional documents were not supplied.

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Ultimately, the application for cancellation of GST registration was rejected on 20.03.2024.

4. Similarly, another application was filed on 22.04.2024 for cancellation of GST registration. Again, the Department sought additional documents *vide* communication dated 20.05.2024. The Petitioner did not submit any reply. Ultimately the application was rejected on 20.06.2024.

5. Thereafter, the Petitioner was sent Show Cause Notice (SCN) dated 20.06.2024 calling upon the Petitioner to show cause why should the firm's registration not be cancelled.

6. The Petitioner did not file any reply to SCN. Thereafter, Order dated 23.07.2024 was passed by the Competent Authority.

7. In the counter-affidavit filed by the Respondent the turnover of the Petitioner has been compiled in a tabulated form which reads as under:

Year	Turnover
2017-18	2,29,57,556.00
2018-19	2,55,12,527
2019-20	2,27,74,852
2020-21	62,31,993
2021-22	0
2022-23	0

8. Keeping in view the aforesaid position, this Court does not find it appropriate to grant any indulgence to the Petitioner.

9. Hence, the Writ Petition, along with pending application, is

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disposed of while relegating the Petitioner to the alternative remedy.

ANIL KSHETARPAL, J

BHARAT PARASHAR, J

OCTOBER 7, 2026/JYH/SG

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