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

+ **W.P.(C) 2181/2026**

M/S WEB FLIX

.....Petitioner

Through: Mr. Pranay jain , Mr. Karan , Mr.
Sarhak verma , Mr. Kunal jha , Ms.
Smridhi, Advs.

versus

**PRINCIPAL COMMISSIONER OF GOODS AND SERVICES
TAX, WEST DELHI, DELHI**

.....Respondent

Through: Mr. Arjun Malik SSC CBIC.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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16.02.2026

CM APPL. 10574/2026 (exemption)

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

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3. The issue sought to be canvassed in the petition is the setting aside of the order of cancellation of registration, which was preceded by a Show Cause Notice ('SCN') dated 12th February 2025, to which no response was filed by the petitioner.
4. It appears that the petition is in the form of a mercy request.
5. The petitioner has undertaken that he shall be paying all the dues, including that of penalty, late charges, etc.



6. We deem it appropriate to quash and set aside the impugned order dated 29th March 2025, subject to the payment of Cost of Rs.25,000/- (Rupees Twenty-Five Thousand Only). The Cost shall be deposited with the respondent within a period of two weeks from today.
7. We clarify that, in case, if the amount of cost is not deposited within the stipulated time, the order of cancellation of registration shall continue to govern the proceedings.
8. In case, if the cost is deposited, the petitioner is permitted to place on record the explanation to the SCN which is at *Annexure-P2*, along with written submissions.
9. In case, if the aforesaid is complied within the stipulated time, the petitioner shall be offered an opportunity of personal hearing, and the order passed thereon shall be communicated to the petitioner within a period of three months from today.
10. In terms of above, the present petition stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 16, 2026/sky/st