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

+ **W.P.(C) 5947/2026 & CM APPL. 29201/2026**

WINGS ENTERPRISES PROP MANISH KUMARPetitioner

**Through: Mr. rajesh Mahna, Mr. Ramanand
Roy and Mr. Mayank Kouts, Adv.**

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX &
ANR.Respondents**

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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30.04.2026

1. There is a statutory alternate remedy of appeal available to the petitioner.
2. We see no reason as to why we should exercise the extraordinary jurisdiction in the present petition, particularly when the Show Cause Notice refers to the specific provision which empowers the respondents to deal with the issue as regards retrospective cancellation of registration.
3. Apart from above, the revocation of cancellation of registration is also dealt with through a speaking order.
4. That being so, we dismiss the petition with liberty to the petitioner to take recourse to the alternate remedy.



5. The pending applications also stand dismissed.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 30, 2026/AS/av