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

+ **W.P.(C) 12734/2025**

MULCHAND VISHWA NATH

.....Petitioner

Through: Mr. M. A. Ansari, Ms. Tabbassum
Firdause, Mr. Sameed Salim, Mr.
Imran Ahmad and Mr. Ahmad Ansari,
Advocates.

versus

COMMISSIONER OF DGST & ANR.

.....Respondents

Through: Mr. Sumit K. Batra, Panel Counsel,
GNCTD.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **05.02.2026**

1. The question which warrants consideration is whether the cancellation shall be retrospective or from the date of the show cause notice.
2. In response to the Court's query, the respondents submits that the Court may pass an appropriate order by remanding the matter back.
3. In that view of the matter, we deem it appropriate to partly allow the present petition by setting aside order dated 20th January, 2023 and permit the petitioner to appear before the competent authority on 16th February, 2026 and after hearing, appropriate order be passed in the matter including that of the date from which the cancellation, if so, effected shall be operative from.



4. The order be communicated to the petitioner within a period of four weeks thereafter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 5, 2026
Ab/st