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

+ W.P.(C) 17961/2025

M/S K.N. ENTERPRISES

.....Petitioner

Through: Appearance not given

versus

THE PRINCIPAL COMMISSIONER, DELHI

G.S.T & ORS.

.....Respondents

Through: Ms. Vaishali Gupta and Ms. Rashi Aggarwal, Advocates

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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17.03.2026

1. Having heard the learned counsel for the petitioner and respondents, perusal of the impugned order dated 24th February, 2026, so also, the show cause notice dated 28th March, 2025, it is *ex-facie* clear that not only the show cause notice is vague, but also the order impugned. No specific cause is cited in the show cause notice including that of the material that the respondents intend to use against the petitioner for supporting their view for cancellation of the registration.
2. In that eventuality, the present writ petition is allowed. The impugned show cause notice dated 28th March, 2025, so also, the order impugned dated 24th February, 2026 are hereby quashed and set aside.
3. We leave it to the discretion of the respondents to issue fresh detailed show cause notice and same be served on the petitioner with the documents



which the respondent intend to rely upon.

4. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 17, 2026/pr/yr