



\$~61

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

+ **W.P.(C) 3637/2026 & CM APPL. 17751/2026**

**SANJAY KUMAR JAIN PROPRIETOR OF J.N.J AND
CO**

.....Petitioner

Through: Mr. Nitin Gulati and Ms. Reena
Gandhi, Advs.

versus

**ADDITIONAL COMMISSIONER JURISDICTION DELHI WEST
& ANR.**

.....Respondents

Through: Mr. Atul Tripathi, SSC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi, Mr. Akshay Sagar and
Mr. Madhav Anand, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

%

23.03.2026

CM APPL. 17750/2026 (Exemption)

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

W.P.(C) 3637/2026

3. After the GST registration was cancelled on 31st March 2022 with effect from 20th November 2021, the petitioner moved an application seeking revocation of cancellation under the provisions of Section 30 of the State Goods and Services Tax Act, 2017. We are informed that the said application dated 16th May 2022 is yet to be decided. Our attention is invited



to the provisions of Sub-Section 3 of Section 30, so as to claim that the revocation application is required to be decided only after hearing the petitioner.

4. It is further claimed that even if there is a cancellation of registration with effect from 20th November 2021, the tax liability and the penalty is sought to be imposed even for the subsequent period.

5. Issue notice to the respondents.

6. Mr. Atul Tripathi, learned senior standing counsel, waived notice for respondents.

7. List on 20th July 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/AS/yr