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

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**W.P.(C) 4658/2025 & CM APPL. 21557/2025**

**GARV TRADING THROUGH PROPRIETOR .....Petitioner**

Through: Mr. Abhinav Garg, Mr. Pankaj, Mr.  
Gaurav, Mr. J. Joseph Basco and Mr.  
Shitanshu Shekhar, Advs.

versus

**PRINCIPAL COMMISSIONER OF GST & ANR. ....Respondents**

Through: Mr. Harpreet Singh, Sr. SC with Ms.  
Suhani Mathur & Mr. Jai Ahuja, Advs.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

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**15.04.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 21557/2025 (for exemption)**

2. Allowed, subject to all just exceptions. Application is disposed of.

**W.P.(C) 4658/2025**

3. This is a petition challenging the impugned order dated 4<sup>th</sup> August, 2023 passed by Respondent No.2–Sales Tax Officer, Class II/ AVATO Ward 45, Zone 3, New Delhi (*hereinafter, the Respondent-Department*).
4. The said challenge has been made by the Petitioner on the ground that it had sought cancellation of registration of the GSTIN/UIN No. 07BCFPD1512E1ZD from 2023, when the business of the Petitioner was shut down. However, the impugned order for cancellation has cancelled the GST registration of the Petitioner from 1<sup>st</sup> October, 2017.
5. From the records, it appears that the Respondent-Department's case is



that there was fraudulent Input Tax Credit (ITC) being availed by the Petitioner without supply of goods and no business was in fact, being carried out by the Petitioner. This position is disputed by Id. Counsel for the Petitioner.

6. Under these circumstances, let Ms. Sneha Dayal, w/o Mr. Sunny Dayal, Proprietor of the Petitioner Concern, be present in Court on the next date, along with the relevant documents which she wishes to rely upon in order to ascertain as to whether any business was even being conducted by the Petitioner concern.

7. Mr. Harpreet Singh, Id. Counsel is requested to accept notice on behalf of the Respondent-Department and obtain instructions in this matter. Let a competent official of the Respondent-Department be also present in Court on the next date.

8. List on 29<sup>th</sup> April, 2025.

**PRATHIBA M. SINGH, J**

**RAJNEESH KUMAR GUPTA, J**

**APRIL 15, 2025**

*dj/ss*