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

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

GARV TRADING THROUGH PROPRIETORPetitioner
Through: Mr. Abhinav Garg, Mr. Pankaj, Mr.
Gaurav, Mr. J. Joseph Basco and Mr.
ShitanshuShekhar, Advs.

versus

PRINCIPAL COMMISSIONER OF GST & ANR.Respondents
Through: None

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **26.08.2025**

1. This hearing has been done through hybrid mode.
2. Ms. Sneha Dayal, w/o Mr. Sunny Dayal, Proprietor of the Petitioner Concern is not present today despite the specific order of this Court. *Vide* the previous order dated 15th April, 2025 the Court had directed as under:-

“3. This is a petition challenging the impugned order dated 4th 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 1st 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."

3. If, on the next date of hearing, Ms. Sneha Dayal is not present, the petition would be liable to be dismissed.
4. Ld. Counsel for the Petitioner also seeks further time to file additional documents.
5. List on 17th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025

kk/Ar.