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

+ **W.P.(C) 7071/2025 & CM APPL. 31939/2025**

MITHUN SINGH

.....Petitioner

Through: Ms. Swati Sood, Mr. Amit Verma &
Mr. Prateek Dhankar, Advocates.

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
& ORS.**

.....Respondents

Through: Mr. Sumit K. Batra, Advocate.
Ms. Anushree Narain, SSC with Mr.
Ankit, Advocate for R-1 to 3.
Ms. Gauri Goburdhun, Sr. Panel
Counsel for R-4.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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23.05.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- Mithun Singh under Article 226 of the Constitution of India, *inter alia*, assailing the order of cancellation of the GST registration dated 2nd December 2020 passed by Sales Tax Officer Class II/AVATO, Ward 62.
3. The Petitioner is aggrieved by the retrospective cancellation of the GST registration with effect from 1st July, 2017. The submission of Ms. Swati Sood, Id. Counsel for the Petitioner is that the Petitioner had filed the GST returns for the period 2017-20, except that there was some delay in respect of returns filed during the five months of Covid-19 pandemic.
4. Let this aspect be considered by the Department and a short affidavit



be filed.

5. It is noticed that the present matter relates to Delhi GST Department and not to Central GST Department.

6. Accordingly, the Petitioner shall file an amended memo of parties deleting Respondents Nos. 1 to 4 and adding Delhi GST Department as a Respondent. Let copy of the same be communicated to Mr. Sumit Batra, Id. Counsel for Respondent.

7. List on 21st August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/da/ck