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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9408/2024**

N.B. ENTERPRISES

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak Singh, Mr.
Pragya Rathi and Mr. Rupanshi,
Advocates

versus

**PRINCIPAL COMMISSIONER DEPARTMENT OF STATE
GOODS AND SERVICE TAX DELHI AND ANR**

.....Respondents

Through: Mr. K.G. Gopalakrishnan and Ms.
Nisha Mohandas, Advocates.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **13.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner – N.B. Enterprises under Article 226 & 227 of the Constitution of India challenging the order dated 16th December, 2021 whereby the GST Registration of the Petitioner was cancelled with retrospective effect.
3. Further, the petition challenges the order dated 23rd April, 2024 read with order dated 17th May, 2024 of dismissal of appeal by the First Appellate Authority.
4. Notice has already been issued in this case vide order dated 11th July, 2024, however, no reply has been filed on behalf of the Respondents till date.
5. There are various grounds being agitated by the Petitioner. One such ground is that the enquiry by the Directorate General of GST Intelligence,



which forms the basis of the cancellation of the GST registration, has itself been concluded in favour of the Petitioner.

6. Let a counter affidavit be filed within four weeks. Rejoinder thereto, if any, be filed within four weeks thereafter.
7. List before the Joint Registrar on 23rd July, 2025 for completion of pleadings.
8. List before the Court on 6th October, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 13, 2025/nd/ss