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

+ **W.P.(C) 12456/2025 & CM APPL. 50697/2025**

METRO INFORMATION PVT. LTD

.....Petitioner

Through: Mr. Gaurav Gupta & Mr Deepanshu  
Saini, Advs

versus

SUPERINTENDENT, WARD-62, STATE TAX,  
NEW DELHI

.....Respondent

Through: Mr. Ruchesh Sinha, SSC with Mr.  
Aakash Saini, Adv

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **26.08.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 50698/2025 (for exemption)**

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

**W.P.(C) 12456/2025 & CM APPL. 50697/2025**

3. The present petition has been filed challenging the impugned order of cancellation of registration dated 27th September, 2022 *vide* which the GST registration of the Petitioner has been cancelled retrospectively from 1st July, 2017.

4. It is stated that the Petitioner had belatedly preferred an application for revocation of the impugned order of cancellation on 29th August, 2023. The said application is stated to have been rejected *vide* order dated 13th September, 2024.



5. After some hearing, it is submitted on behalf of the Petitioner that an appeal against the order rejecting the revocation has been preferred by the Petitioner. The said appeal according to the Petitioner's counsel is itself time barred.
6. Issue notice. Mr. Ruchesh Sinha, Id. SSC accepts notice.
7. Let Mr. Ruchesh Sinha, Id. Counsel seek instructions in this matter as to whether the delay in filing the application for revocation can be condoned or not by the Appellate Authority.
8. List for hearing on 12<sup>th</sup> November, 2025.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 26, 2025**

Sk/msh