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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16707/2025**

RAHUL CHAUDHARY

.....Petitioner

Through: Mr. Atul Verma, Mr. Bibhash Kumar
Sharma and Ms. Nivedita Sharma,
Advs. with Petitioner in person.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Ms Anushree Narain, SSC with Mr.
Naman Choula And Mr. Yamit Jetley,
Advs.
Ms. Sneha Lata S. Surana, CGSC with
Mr. Garvil Singh, Adv. for R-1/UOI.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **13.11.2025**

1. This hearing has been done through hybrid mode.

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2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Order for Cancellation of Registration dated 13th November, 2024 (hereinafter, '*impugned order*') by which the GST registration of the Petitioner bearing GSTIN 07BKEPC7984C1Z6 has been cancelled with retrospective effect from 25th July, 2023



4. The Petitioner is stated to be engaged in the business pertaining to trading of polymers and has placed on record photographs of the premises of the Petitioner along with the rent agreement. The case of the Petitioner is that it is a small business being run by the Petitioner. According to the Petitioner, when the GST officers had visited the premises of the Petitioner, he was travelling and hence, the premises was not found functional.
5. Issue Notice. Ms. Anushree Narain, Id. SSC for the Respondent, accepts notice.
6. Let the Petitioner place on record the returns filed by the Petitioner since inception, *i.e.*, July 2023 by the next date of hearing.
7. Ms. Anushree Narain, Id. SSC shall also enquire if there are any other proceedings against the Petitioner. Let Ms. Narain, Id. SSC file an affidavit in this regard by the next date of hearing.
8. List on 16th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 13, 2025/kp/ck