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

+ **W.P.(C) 17757/2025 & CM APPL. 73403/2025**

MS NAVKAR STEEL THROUGH PROPRIETOR
SH DOSHI HASTIMAL

.....Petitioner

Through: Mr. Shailender Verma, Mr. Subhash
Chandra Gupta and Mr. Siddhartha
Verma, Advs.

versus

COMMISSIONER OF SGST DELHI AND ANR.Respondents

Through: Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **24.11.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 73403/2025 (for exemption)

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

W.P.(C) 17757/2025

3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned cancellation order dated 5th July, 2023 passed by the Sales Tax Officer Class II/ AVATO, Ward 5 (*hereinafter*, 'impugned order').

4. *Vide* the impugned order, Petitioner's Goods and Services Tax registration (*hereinafter*, 'GST registration') has been cancelled retrospectively w.e.f. 12th July, 2017.

5. The submission on behalf of Id. Counsel for the Petitioner is that the impugned order did not come to the knowledge of the Petitioner and it is only



when some of its customers received notices that the Petitioner came to know about the same.

6. Let the Petitioner place on record its turnover figures from 2017 to 2022 as also the copies of all the other notices, if any, which its customers have received, apart from Annexure P-10.

7. List on 28th January, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

NOVEMBER 24, 2025/kp/sm