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

+ W.P.(C) 17757/2025  
MS NAVKAR STEEL THROUGH PROPRIETOR SH DOSHI  
HASTIMAL .....Petitioner

Through: Mr. Shailender Verma, Mr.  
Siddhartha Verma & Mr.  
Subhash Chandra, Adv.

versus

COMMISSIONER OF SGST DELHI AND ANR.

.....Respondents

Through: Mr. Devvrat Yadav (SPC), Mr.  
Kartik Sharma and Mr.  
Srikishna Kumar Yadav, Adv.  
for UOI.

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**ORDER**

% **22.07.2026**

1. Learned counsel representing the Petitioner *inter alia* contends that the Show-Cause-Notice dated 04.05.2022 did not propose retrospective cancellation of Petitioner's registration. He submits that the registration has been cancelled only on account of the fact that the Petitioner failed to file Return for a continuous period of six months.
2. It is further contended that the Show-Cause-Notice does not disclose any other reason for proposing cancellation of registration. Learned counsel representing the Respondent prays for some time to get complete instructions. This Court has found that the Petitioner has already closed his business and is prepared to pay all the pending demand.



3. List for further consideration on 31.07.2026 in '*Supplementary list*'.

**ANIL KSHETARPAL, J.**

**AMIT MAHAJAN, J.**

**JULY 22, 2026/da/kb**