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

\# **CNR No. DLHC010929242025**

\+ W.P.(C) 17757/2025

MS NAVKAR STEEL THROUGH ROPRIETOR SH DOSHI HASTIMAL .....Petitioner

Through: Mr. Shailender Verma, Siddharth Verma, Subhash Chandra Gupta, Advs.

versus

COMMISSIONER OF SGST DELHI AND ANR. .....Respondents

Through: Mr. Devvrat Yadav (SPC) Mr. Kartik Sharma (GP)

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **31.07.2026**

1. On 22.07.2026, the following order was passed:

> *"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'."*

2. Learned counsel representing the respondents has handed over a short note of submissions signed by the GST Officer, Ward-05, Department of Trade and Taxes, Delhi. It is stated therein that the following tax liabilities are pending against the petitioner:

> *"2. Following tax liabilities are pending against the appellant:*
>
> *a. 01 DRC-07 dated 17.12.2023 payment amounting to Rs. 5,50,956/- for FY 2017-18 is pending.*
>
> *b. 01 ASMT-10 for assessment of FY 2020-21 is pending on taxpayer of which reply is not given by taxpayer. There is GSTR 2A vs GSTR 3B mismatch liability amounting to Rs. 80,000/-as per GST Portal against the appellant.*
>
> *c. 01 DRC 07 dated 07.01.2022 for period October-202l amounting to Rs. 96798/- is pending on the part of taxpayer."*

3. Learned counsel representing the petitioner submits that a sum of ₹5,50,956/- has already been deposited, whereas, with respect to the demands referred to in paragraph 2(b) and 2(c), the petitioner will either deposit the amount or get the accounts reconciled.

4. It is noted that the petitioner is aggrieved only by the retrospective cancellation of its GST registration and is not challenging its cancellation prospectively.

5. In view of the aforesaid position, the present writ petition is disposed of while granting liberty to the petitioner to take all necessary steps, as may be required in accordance with law.

6. With the aforesaid observations, the present writ petition, along with the pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 31, 2026
pt/dg