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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 19379/2025**

SPECTRA POLY CHEMPetitioner

Through: None.

versus

THE ASSISTANT COMMISSIONER OF
STATE TAXRespondent

Through: Ms. Urvi Mohan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **22.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 80825/2025 (for exemption)

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

W.P.(C) 19379/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the notice dated 1st December, 2023 issued by the Respondent for seeking additional information relating to Petitioner's application for cancellation of GST registration as also the order dated 25th March 2025 passed by the Respondent, rejecting Petitioner's application for cancellation of GST registration.

4. None appears for the Petitioner.

5. Issue notice. Ms. Urvi Mohan, Id. Counsel accepts notice for the Respondent.

6. Let Ms. Urvi Mohan seek instructions in this matter.



7. List on 25th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025/kp/sm