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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 06.03.2024

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W.P.(C) 3383/2024 & CM. APPL. 13887/2024

GULAB NAGAR

... Petitioner

versus

ASSISTANT COMMISSIONER WARD-26, STATE GOODS AND
SERVICE TAX & ANR. Respondent

Advocates who appeared in this case:

For the Petitioner: Mr. Anurag Rajput, Mr. Dhruv Bhardwaj and Mr. Prafulla, Advocates.

For the Respondents: Mr. Rajeev Aggarwal, ASC (Through VC) with Ms. Samridhi Vats, Advocate.

CORAM:-

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA**

JUDGMENT

SANJEEV SACHDEVA, J (ORAL)

1. Petitioner impugns order dated 01.09.2023, whereby the GST registration of the petitioner has been cancelled retrospectively with effect from 31.03.2022.
2. Learned counsel for the petitioner submits that registration has been cancelled on alleged ground that petitioner was not found functioning from the given address. He submits that reliance has been placed on a Field Visit Report dated 29.08.2023, which report does not



pertain to the petitioner and pertains to some other entity at a different address. He submits that he has already filed a revocation petition and candidly stated that in case a fresh field visit is required, petitioner would be willing to accept the same.

3. Issue notice. Notice is accepted by learned counsel appearing for respondents, who submits that the revocation petition filed by the petitioner seeking revocation of the cancellation shall be disposed of within a period of two weeks from today.

4. In view of the above, this petition is disposed of directing the proper officer to consider the revocation petition filed by the petitioner in accordance with law as also the contention of the petitioner that an incorrect Field Visit Report has been relied upon. The Competent Authority shall pass an order within a period of two weeks from today. Needless to state, it will be open to the petitioner to avail of such further remedy as may be permissible in law if aggrieved by any order passed by the Competent Authority.

5. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 06, 2024/NA