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

+ W.P.(C) 17799/2024

**KIRPAL SINGH**

.....Petitioner

Through: Mr. Rahul Gupta & Mr. Ajesh  
Kugan, Advs.

versus

**SUPERINTENDENT RANGE 118 CENTRAL GOODS AND  
SERVICE TAX & ANR.**

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel, Mr.  
Siddharth Goel & Mr. Mayank  
Kamra, Advs for R-2.  
Mr. Aakarsh Srivastava, SC  
with Mr. Anand Pandey, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN**

**SHANKAR**

**ORDER**

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**13.01.2025**

**CM APPL. 75792/2024 (Ex.)**

Allowed, subject to all just exceptions.

The application stands disposed of.

**W.P.(C) 17799/2024**

1. This writ petition seeks to impugn an order dated 26 April 2021 in terms of which the Goods and Services Tax [“GST”] registration of the writ petitioner had come to be cancelled.

2. Quite apart from the evident laches in approaching this Court, we take note of the indubitable fact that no provision of the Central Goods and Services Tax Act, 2017 [‘Act’] renders the writ petitioner ineligible to apply for registration afresh. We also bear in mind the



provisions which have been made by the respondent themselves in Circular No. 95/14/2019-GST.

3. Accordingly, while we accord liberty to the writ petitioner to apply and seek registration under the Act afresh, the challenge to the impugned order fails and the writ petition shall consequently stand dismissed.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**JANUARY 13, 2025/RW**