



2026:DHC:814-DB



\$~1 (Special Bench)

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

Date of decision: 22nd January, 2026

+ W.P.(C) 1180/2025

**M/S RADHA RANI METAL
THROUGH ITS PROPRIETOR BHAVAN
KH NO. 27/21/1, DEVTA GENRATIR,
SAHIBABAD VIKARMA,
DHARM KATE WALI GALI
JOHRIPUR, DELHI-110042**

.....PETITIONER

Through: None.

Versus

**PRINCIPAL COMMISSIONER OF GOODS AND SERVICE
TAX, NORTH DELHI,
C.R. BUILDING, I.P. ESTATE,
NEW DELHI-110002.**

.....RESPONDENT

Through: Mr. Aakarsh Srivastava, Senior
Standing Counsel with Mr. Anand
Pandey and Mr. Farah Shah,
Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

JUDGMENT (ORAL)

NITIN WASUDEO SAMBRE, J.

REVIEW PET.548/2025 in W.P.(C) 1180/2025

1. Through this review application, the applicant is seeking exercise



of review jurisdiction in the matter of order dated 30th January 2025 delivered in W.P.(C) No.1180 of 2025 titled as M/s Radha Rani Metal Vs. Principal Commissioner of Goods & Services Act, North Delhi.

2. Vide order dated 14th October, 2024, the registration of the petitioner under the Goods & Services Act came to be cancelled with retrospective effect from 14th September, 2023, which order was preceded by a Show Cause Notice dated 19th September, 2024.

3. This Court while dealing with the legality of the order of cancellation of registration under the GST Act with retrospective effect, vide its order dated 30th January, 2025, after considering the position of law laid down by this Court in various judgments made following observations:-

“4. In view of the above and when the impugned order is tested on the aforesaid percepts, it becomes apparent that absence of reasons in the original SCN in support of a proposed retrospective cancellation as well as a failure to place the petitioner on prior notice of such an intent clearly invalidates the impugned action. We are thus of the considered opinion that the writ petition is entitled to succeed on this short ground alone.

5. We accordingly allow the writ petition by modifying the impugned order and providing that the cancellation of the petitioner’s GST registration shall come into effect from the date of the SCN i.e. 19 September 2024.

6. The stipulation in the impugned order of cancellation to come into effect from 14 September 2023 is consequently quashed.”

4. The respondent has approached this Court seeking review of the



aforesaid order as according to the respondent-applicant in review petition, in case if the cancellation of registration if not sustained, same will breach the entire chain of events and will have repercussions over the claims to be recovered from the parties like original petitioner who have dealt with the transactions under the very same registration.

5. The prayer is opposed by learned counsel for the original petitioner-non-applicant herein.

6. The law laid down by Apex Court in the matter of exercise of review jurisdiction is required to be kept in mind. The **Apex Court in the matter of Kamlesh Verma Vs. Mayawati & Ors (2013) 8 Supreme Court Cases 320** has made following observations: -

“20.1 When the review will be maintainable:-

(i) Discovery of new and important matter or evidence which, after the exercise of due diligence, was not within knowledge of the petitioner or could not be produced by him;

(ii) Mistake or error apparent on the face of the record;

(iii) Any other sufficient reason.

The words “any other sufficient reason” have been interpreted in Chhajju Ram Vs. Neki, (1921-22) 49 IA 144 and approved by this Court in the case of Moran Mar Basselios Catholicos Vs. Most Rev. Mar Poulouse Athanasius, AIR 1954 SC 526 to mean “a reason sufficient on grounds at least analogous to those specified in the rule”. The same principles have been reiterated in Union of India v. Sandur Manganese & Iron Ores Ltd.

20.2 When the review will not be maintainable:

“(i) A repetition of old and overruled argument is not enough to reopen concluded adjudications.



- (ii) Minor mistakes of inconsequential import.*
- (iii) Review proceedings cannot be equated with the original hearing of the case.*
- (iv) Review is not maintainable unless the material error, manifest on the face of order, undermines its soundness or results in miscarriage of justice.*
- (v) A review is by no means an appeal in disguise whereby an erroneous decision is reheard and corrected but lies only for patent error.*
- (vi) The mere possibility of two views on the subject cannot be a ground for review.*
- (vii) The error apparent on the face of the record should not be an error which has to be fished out and searched.*
- (viii) The appreciation of evidence on record is fully within the domain of the appellate Court, it cannot be permitted to be advanced in the review petition.*
- (ix) Reviews is not maintainable when the same relief sought at the time of arguing the main matter had been negated.”*

7. In the aforesaid legal position of law, if we appreciate the contention of review applicant-original respondent, it is apparent that the Court while passing the order under review has specifically recorded a finding that the impugned order sans the reasons in the original Show Cause Notice in support of proposed retrospective cancellation as well as failure to place the petitioner on prior notice of such intent, has resulted in the order impugned being rendering invalid.

8. If we consider the case of the review applicant, it was open for the review applicant to concede the position before this Court while this Court passed the order under review dated 30th January, 2025, for withdrawal of Show Cause Notice and seek liberty to issue fresh order



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with entire details. The review applicant-original respondent has rather chosen to invite the order of this Court based on the factual matrix narrated in the petition and the documents.

9. The contention of the review applicant, in our opinion, amounts to the overruled arguments being sought to be reopened when there is already a concluded adjudication. In any case, the review jurisdiction cannot be equated with original hearing of the case.

10. We see no material or manifest error on the face of record to infer that there is a miscarriage of justice to the review applicant. There is no scope for inference on the ground that an erroneous decision has been taken by this Court in the facts and circumstances of the case, particularly, having regard to the reasons recorded.

11. In that view of the matter, there is no substance in the review petition and the same stands rejected.

12. Pending applications, if any, stand disposed of.

13. Judgment be uploaded on the website of this Court.

**NITIN WASUDEO SAMBRE
(JUDGE)**

**HARISH VAIDYANATHAN SHANKAR
(JUDGE)**

JANUARY 22, 2026/ay/ss