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

CNR No. DLHC010415772025

+ **W.P.(C) 9456/2025**

RADHE SALES CORPORATION

.....Petitioner

Through: Mr. RP Singh, Mr. Rahul
Ranjan, Mr. Aman Sinha and
Mr. Prashasti, Advs.

versus

**OFFICE OF THE ASSISTANT COMMISSIONER CGST
DELHI NORTH**

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC
with Ms. Arya, Mr. Dhananjay
Gautam, Mr. Akhil Sharma,
Ms. Sakshi Chandna and Mr.
Nehaol, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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24.08.2026

1. The Goods and Services Tax Registration of the Petitioner-Firm was cancelled on 22nd March, 2024, on the ground that, upon inspection, the Petitioner-Firm was found to be non-existent. Subsequently, the Petitioner filed an application seeking revocation of the cancellation of its Goods and Services Tax (GST) Registration, which was dismissed on 29th April, 2024.

2. Learned Counsel appearing for the Petitioner submits that, although the Petitioner was granted an opportunity of personal hearing, the notice fixing the personal hearing did not disclose the details of the officer before whom the Petitioner was required to



appear.

3. A perusal of the Notice dated 16th April, 2024 reveals that the Petitioner was, in fact, granted an opportunity of hearing before the undersigned. However, the said Notice does not disclose the details of the undersigned.

4. In the peculiar facts and circumstances of the present case, the Respondents are directed to grant an opportunity of personal hearing to the Petitioner before the Superintendent, Range-31, CGST Badli Division, CGST Delhi North, 17 B, IAEA House, IP Estate, New Delhi 110002 on 08.09.2026 at 12:30 P.M. and thereafter pass a fresh order on the Petitioner's application seeking revocation of cancellation of its GST Registration.

5. Consequently, the Order dated 29th April, 2024, is set aside.

6. The present Petition stands disposed of in the aforesaid terms.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

AUGUST 24, 2026/kp/MM