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

CNR No. DLHC010415292025

+ W.P.(C) 9451/2025

SURESH PROP. MAHADEV TRADING CO Petitioner

Through: Mr. A.K. Babbar, Mr. B.K.
Tripathi, Advs.

versus

COMMISSIONER, CGST APPEAL 1, DELHI & ORS.

.....Respondents

Through: Mr. Sanjay K Chadha, SSC
with Mr. Asad Quraishi, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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09.09.2026

1. Admittedly, the Petitioner has a remedy of Appeal before the Goods and Services Tax Appellate Tribunal ('GSTAT') against the Impugned Order-in-Appeal dated 06.05.2025 passed by the Appellate Authority.
2. Learned counsel representing the Petitioner submits that neither the Show Cause Notice nor the Order of Cancellation of Registration have been signed by the Proper Officer.
3. This issue can very well be examined by the GSTAT, which is already functional.
4. Hence, the Petitioner, if so advised, may avail the remedy of Appeal before the GSTAT.
5. It shall be open to the Petitioner to file an application under Section 14 of the Limitation Act, 1963, seeking exclusion of period



during which the present Petition remained pending, which shall be considered by the Appellate Authority in accordance with law.

6. With these observations, the present Petition is disposed of.

ANIL KSHETARPAL, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 9, 2026

jai/hr