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

CNR No. DLHC010419132026

+ W.P.(C) 12919/2026, CM APPL. 60061/2026
ASHMA BANO PROPRIETOR OF M/S. ASHIANA METAL
TRADING COMPANY Petitioner
Through: Counsel(Appearence not given)

versus

SUPERINTENDENT, RANGE 170, CGST DELHI & ANR.
.....Respondents
Through: Ms. Vertika Sharma, Ms.
Khushboo Chawla, Advs.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advocates

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
17.09.2026

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1. By way of the present Petition, the Petitioner prays for quashing of the Order dated 10.11.2025, whereby the Petitioner's Goods and Services Tax (GST) Registration was cancelled retrospectively with effect from 07.12.2017.
2. It may be noted that the Petitioner has an alternative remedy of filing an application for revocation of the retrospective cancellation under Section 30 of the Central Goods and Services Tax Act, 2017 (CGST Act).
3. Learned Counsel appearing for the GST Department submits that the Petitioner has availed ineligible Input Tax Credit (ITC) and that the Petitioner's firm was found to be non-existent when the Department officials visited the premises. Learned Counsel for the



Petitioner, on the other hand, submits that the Petitioner has been carrying on her business and had also furnished the Global Positioning System (GPS) location while replying to the Show Cause Notice (SCN) dated 08.10.2025.

4. It is evident that the aforesaid issues involve questions of fact, which are required to be examined by the competent authority.

5. In view of the aforesaid, the present Writ Petition is disposed of with a direction to the Petitioner to file an application for revocation within a period of two weeks from today. The said application shall be decided on merits within a period of one month from the date of its filing.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 17, 2026/PT/MM