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

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Date of decision: 01.02.2024

+ **W.P.(C) 15616/2023****M/S SOLANKI ENTERPRISES**

..... Petitioner

versus

COMMISSIONER OF CGST AND ANR

..... Respondents

Advocates who appeared in this case:

For the Petitioner:

Mr. Rahul Gupta, Mr. Ashish Agarwal, Mr. Oshin Gupta
& Mr. Samyak Jain, Advocates.

For the Respondent:

Ms. Samiksha Godiyal & Mr. Nishchaiy Sharma,
Advocates.**CORAM:-****HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks quashing of the cancellation order dated 27.01.2021, whereby the GST Registration of the petitioner has been cancelled. Petitioner also seeks setting aside of the show-cause notice dated 13.01.2020 which led to the passing of the cancellation order dated 27.01.2021. Petitioner also seeks setting aside of appellate order dated 23.11.2022, whereby the appeal seeking setting aside of



cancellation was rejected.

2. By order dated 22.12.2023 of this Court, whereby this Court had directed the respondents to consider the revocation application of the petitioner seeking revocation of the cancellation. This Court had also directed the respondents to take instructions as to whether petitioner's Electronic Credit Ledger had the requisite balance to cover the entire tax liability throughout the subject period.

3. Learned counsel for the respondent submits that she has received instructions dated 18.01.2024 from the office of the Deputy Commissioner to state that there was a short balance of Rs.9,520/- for 194 days in the Credit Ledger of the petitioner. Accordingly, petitioner has to pay interest of Rs.911/- before the revocation can be allowed.

4. Learned counsel for the petitioner submits that the petitioner shall deposit the said amount within two days. On the petitioner depositing the said amount, respondents shall proceed further with the revocation application and revoke the cancellation of the GST Registration of the petitioner which shall then be restored in accordance with law.

5. Needless to state that petitioner would have to make the necessary compliance as required under law, when the registration is



restored.

6. Petition is disposed of in the aforesaid terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 1, 2024

B.S. Rohella



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