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

CNR No. DLHC010462212026

+ W.P.(C) 14216/2026, CM APPL. 66549/2026, CM APPL. 66550/2026

MRJ TRADING THROUGH ITS PROPRIETOR SAMBHAV JAIN Petitioner

Through: Mr. Rishabh Jain, Mr. Shubham Jain and Mr. Yuvraj Singh, Adv.

versus

THE COMMISSIONER, CGST, DELHI WEST COMMISSIONERATE Respondent

Through: Mr.Adv.[Appearance not given]

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE BHARAT PARASHAR

ORDER

% **29.09.2026**

1. The Petitioner prays for quashing of the order dated 25.06.2025, whereby his GST Registration No. 07BAGPJ6722B1Z2 was cancelled with effect from 01.10.2024.
2. The Petitioner was served with a Show Cause Notice alleging that he had failed to file returns for a continuous period of six (06) months.
3. The Petitioner had also applied for cancellation of his GST Registration, which application was rejected on 11.03.2025.
4. Learned counsel representing the Petitioner submits that the Petitioner has already closed his business and is no longer interested in continuing with his GST Registration. It is further submitted that the Petitioner has filed his pending returns on 03.08.2026.



5. Learned counsel representing the Respondent, upon verification of the facts, submits that, as of now, there is no allegation of any wrongdoing on the part of the Petitioner.

6. The Show Cause Notice issued to the Petitioner did not indicate any intention on the part of the Department to cancel his GST Registration with retrospective effect. In the absence of any such intention having been indicated in the Show Cause Notice, the cancellation of the GST Registration with retrospective effect could not have been ordered.

7. Learned counsel representing the Petitioner also relies upon the judgment passed by the Division Bench of this Court in W.P.(C) 13747/2025, titled ***Smart World Communications vs. Commissioner of Central Tax and CGST, Delhi North***¹.

8. Keeping in view the aforesaid position, the order cancelling the Petitioner's GST Registration with retrospective effect is set aside. However, the cancellation of the GST Registration shall continue to operate prospectively.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

SEPTEMBER 29, 2026
s.godara/pal

¹ (2025) 34 Centax 427 (Del.)