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

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**W.P.(C) 10454/2025 & CM APPL. 43407/2025**

**INFIGON VENTURES PRIVATE LIMITED**

.....Petitioner

Through: Mr. Abhishek Garg & Mr. Yash Saiha,  
Advts.

versus

**SUPERINTENDENT CENTRAL GOODS AND SERVICES TAX  
DELHI WEST RANGE 134 & ANR.**

.....Respondents

Through: Mr. Dipal Raj & Mr. Shashank Kumar,  
Advts. for Mr. Anurag Ojha, SSC.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

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**05.08.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India challenging the impugned order dated 03<sup>rd</sup> July, 2025 by which the application for revocation of cancellation of GST registration of the Petitioner has been rejected.
3. The Petitioner also challenges the impugned cancellation order dated 20<sup>th</sup> March, 2025 by which the GST registration of the Petitioner has been cancelled w.e.f. 01<sup>st</sup> July, 2024.
4. The case of the Petitioner is that there were some proceedings for oppression and mismanagement which were instituted by the Director of the Petitioner Company in the year 2024 and the same are pending before NCLT, Calcutta because of which they were not filing the returns. At this point of time, a receiver was appointed for the Petitioner Company.



5. It is the case of the Petitioner that they now wish to keep their GST registration alive and file the returns along with the necessary penalties, if any, in terms of Section 39 of the Central Goods and Service Tax Act, 2017 (*'hereinafter, the CGST Act'*).

6. Reliance is placed upon by the Petitioner of the order of the Coordinate Bench of this Court in ***W.P.(C) 8964/2024*** titled as ***M/s M.S. Rainbow Products v. Commissioner of Central Goods and Services Tax and Others.***

7. On the last date of hearing i.e., 22<sup>nd</sup> July, 2025, notice was issued to the Respondents and today, a short affidavit has been filed which shows that there are no other proceedings or notices which have been issued to the Petitioner.

8. Mr. Garg, Id. Counsel for the Petitioner also submits that the Petitioner is willing to file all the requisite returns and pay the penalties/fine, if any, as per the CGST Act/Rules.

9. Since the main ground for which the cancellation of registration has been effected is due to non-filing of returns in terms of Rule 22(1)/sub-Rule 2A of Rule 21A of CGST Rules from July, 2024 till date, the Court is inclined to set aside the cancellation of the GST registration of the Petitioner. However, the same shall be subject to the condition that the Petitioner shall, within a period of 8 weeks file all the returns and pay the requisite taxes/penalties/fines, if any.

10. The access to the GST portal shall be made available to the Petitioner within a period of one week. The GST registration of the Petitioner shall be restored to its original number.



11. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 5, 2025/Rahul/ss**