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

+ **W.P.(C) 12067/2025**

INTUITIVE COMMERCE PVT. LTD.

.....Petitioner

Through: Mr. Abhishek A. Rastogi and Mr.
Raushan Kumar, Advs.

versus

CHIEF COMMISSIONER OF CGST WEST DELHI
COMMISSIONERATE & ANR.

.....Respondents

Through: Mr. Aakarsh Srivastava and Mr. Anand,
Pandey, Advs.
Ms. Shubhra Parashar, Mr. Satyam
Kumar and Mr. Thakur Virender Pratap
Singh, Advs. for R-2

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **12.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 49325/2025 & CM APPL. 49326/2025

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

CM APPL. 49327/2025

3. This is an application for condonation of delay in filing the present writ petition.

4. For the reasons stated in the application, the delay of 9 days in filing the present writ petition is condoned. Application is disposed of.

W.P.(C) 12067/2025

5. The present petition has been filed by the Petitioner - M/s Intuitive



Commerce Pvt. Ltd. under Article 226 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Appeal dated 16th January, 2025 (hereinafter, '*impugned order*') passed by the Office of Commissioner of Central Tax Appeal II. The Petitioner further seeks directions to set aside the retrospective cancellation of the GST registration of the Petitioner. The prayers in the present petition are as under:

"In light of the above submissions, the Petitioner most respectfully prays that this Hon'ble Court may be pleased to:
a) Issue a writ of Certiorari or any other appropriate writ, order or direction to set aside the retrospective cancellation of the GST Registration.

b) Direct that the matter be remanded to the First Appellate Authority under Section 107 of the CGST Act, 2017, for fresh adjudication on merits, after granting the Petitioner a full and effective opportunity of hearing, and after duly considering the evidence of genuine business operations placed on record by the Petitioner, with a further direction to the Appellate Authority to condone the delay in filing the appeal in the interest of justice and decide the same on merits;

c) As such other and further orders as may be deemed just, fit, and proper in the facts and circumstances of the present case."

6. The brief background is that the Petitioner had a GST registration with the declared address as 5th Floor, 500, ITL Twin Tower, Netaji Subhash Place, Pitampura, New Delhi, West Delhi, Delhi, 110034. For whatever reasons, the Petitioner had shifted its premises but had failed to update the GST records.

7. A physical verification was conducted by the GST officials who had issued a Show Cause Notice (hereinafter, '*SCN*') dated 27th June, 2023 to the effect that the '*Principal Place of Business*' was found to be non-operational.



8. Post the said SCN, the Order for Cancellation of Registration dated 31st July, 2023 was passed cancelling the GST registration of the Petitioner.

9. The said Order for Cancellation of Registration was challenged by the Petitioner before the Appellate Authority *i.e.*, Office of Commissioner of Central Tax Appeal II which passed the impugned order dated 16th January, 2025. At that stage, in February, 2025, a writ petition was filed by the Petitioner being ***W.P. (C) 2555/2025*** titled '***M/s Intuitive Commerce Pvt. Ltd v. Chief Commissioner of CGST West Delhi & Anr.***' seeking the following prayers:

"In light of the above submissions, the Petitioner most respectfully prays that this Hon'ble Court may be pleased to:

a) Issue a writ of Certiorari or any other appropriate writ, order, or direction quashing and setting aside the impugned Order dated 31.07.2023 passed by Respondent No. 1, whereby the GST registration of the Petitioner was cancelled.

b) Issue a writ of Mandamus or any other appropriate writ, order, or direction directing Respondent No. 1 to revoke the cancellation of the Petitioner's GST registration and restore the same with immediate effect;

c) As such other and further orders as may be deemed just, fit, and proper in the facts and circumstances of the present case."

10. The said writ petition was dismissed by this Court *vide* order dated 28th February, 2025 with the following observations:

"We find no justification to entertain the writ petition which seeks to impugn an order passed on 31 July 2023 cancelling the Goods and Services Tax registration of the writ petitioner. In light of the evident laches, there exists no justification to entertain the writ petition which shall stand dismissed."

11. The order dated 28th February, 2025 passed by this Court has not been



challenged by the Petitioner. A second writ petition, *i.e.*, the present petition has been filed on the same grounds.

12. The Court has heard Id. Counsel for the parties. Mr. Aakarsh Srivastava, Id. SSC for the Respondent takes a preliminary objection on the ground of maintainability of the present petition.

13. In the opinion of this Court, by the time the earlier writ petition *i.e.* **W.P. (C) 2555/2025** was filed, the impugned order of the Appellate Authority had already been passed. The impugned order was in fact annexed as Annexure P-19 in the earlier writ petition. The said writ petition has been dismissed on the grounds of laches and the said order of dismissal has been accepted by the Petitioner. Therefore, a second writ petition would not be maintainable on the same grounds.

14. Under such circumstances, the present writ petition is rejected leaving the remedies of the Petitioner open, which can availed of in accordance with law.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 12, 2025/kp/ck