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

CNR No. DLHC010382622026

+ W.P.(C) 11909/2026 and CM APPL. 55062/2026

A S POLYMERS

.....Petitioner

Through: Mr. Harpreet Singh, Mr. Suresh
Chaudhary, Mr. Jatin Gaur and
Mr. Adarsh Mishra, Advs.

versus

ASSISTANT COMMISSIONER GSTO WARD 71

.....Respondent

Through: Mr. Sumit Batra, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

18.08.2026

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1. The only prayer made in the present Writ Petition is for a direction to the Respondent to decide the pending application for cancellation of the Petitioner's GST Registration No. 07ACIFA2496C3ZG.

2. The Petitioner claims that the application for cancellation of registration was submitted on 27.05.2026, *vide* ARN AA070526109391D, and has remained pending. It is submitted that the application has been unnecessarily kept pending, particularly in view of the fact that, under Section 29(3) of the Central Goods and Services Tax Act, 2017, cancellation of registration does not affect the liability of the person to pay tax and other dues or to discharge any obligation under the Act or the Rules for any period prior to the date of cancellation.



3. Learned counsel representing the Respondent undertakes that the application of the Petitioner shall be decided in accordance with law within a period of two (02) weeks.
4. In view of the aforesaid statement and undertaking, no further order is required to be passed.
5. The present Writ Petition, along with the pending application, is disposed of accordingly.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 18, 2026
s.godara/pal