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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 14.03.2024

\+ **W.P.(C) 3831/2024 & CM. APPLS. 15716/2024**

M/S PERFECT TRADER ..... Petitioner

Versus

PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Pranay Jain and Mr. Karan Singh, Advocates.

For the Respondents: Mr. Rajeev Aggarwal, Additional Standing Counsel with Ms. Samridh Vats, Advocates.

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CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks a direction to the respondent to allow the application of the petitioner to cancel its GST registration. Learned counsel for the petitioner submits that subject application seeking cancellation of GST registration was filed on 03.10.2023, on which a query was raised on 15.02.2024, which has been duly responded to,

however, till date neither registration has been cancelled, nor the application has been processed or rejected. He refers to Rule 22 sub-clause (3) of the Central Goods and Service Tax Rules and submits that strict timelines have been provided for disposal of the subject application within a period of 30 days from the date of the application.

2. Reference may be had to the judgment of this Court dated 05.03.2024 in W.P. (C) 570/2024, *Fayiz Nangaparambil Vs. Union of India & Anr.* Wherein this Court has held the timelines are to be reasonably construed and not strictly.

3. In view of the above, the petition is disposed of directing the respondents to dispose of the application within a period of two weeks from today. It would be open to the petitioner to avail of such further remedies as may be permissible in law in case petitioner is aggrieved by any further order passed by the proper officer.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 14, 2024
NA