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

+ **W.P.(C) 5543/2024 & CM APPL. 22873/2024**

M/S JMD INDUSTRIES

..... Petitioner

Through: **Mr. Pranay Jain, Advocate**

versus

**PRINCIPAL COMMISSIONER OF DEPARTMENT OF TRADE
AND TAXES, GOVERNMENT OF NCT OF DELHI**

..... Respondent

Through: **Mr. Rajeev Aggarwal, ASC with Ms.
Samridhi Vats, Advocate for CBIC**

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER
22.04.2024

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1. Petitioner seeks a direction to the respondent to dispose of the application of the petitioner seeking cancellation of registration filed on 04.04.2024.

2. Learned counsel for the respondent submits that the period prescribed by Rule 22 of the Central Goods and Service Tax Rules 2017 is 30 days for disposing of an application seeking cancellation of registration. He submits that petitioner has approached this Court prematurely even before expiry of the period of 30 days.

3. Learned counsel for the petitioner accordingly seeks leave to withdraw the petition reserving the right of the petitioner to take
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appropriate remedy in accordance with law, if aggrieved by any order passed by the Respondent.

4. In view of the above, petition is dismissed as withdrawn. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

PURUSHAINdra KUMAR KAURAV, J

APRIL 22, 2024
‘rs’

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