



2024:DHC:4194-DB



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

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Date of decision: 21.05.2024

+ W.P.(C) 7323/2024

M/S UNIQUE SALES

..... Petitioner

versus

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

..... Respondent

Advocates who appeared in this case:

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

For the Respondent: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar &
Ms. Shaguftha H. Badhwar, Advocates

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 dispose of the application of the Petitioner dated 20.10.2023, seeking cancellation of the GST Registration.

2. Learned counsel for the Respondent submits that a query was raised on 25.10.2023 to the petitioner asking for certain details. However, the response was not satisfactory and Petitioner has not even appeared personally for assisting the disposal of the application.

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3. Learned counsel for the Petitioner submits that there was no intimation ever given to the Petitioner with regard to any personal hearing and he is willing to appear before the Proper Officer as and when so directed.

4. Accordingly, in view of the above, Petitioner is directed to appear before the Proper Officer on 04.06.2024 at 12.00 noon in the Office of Sales Tax Officer Class-II, AVATO, Ward-39 and provide the necessary documents and clarification. The Proper Officer shall thereafter dispose of the application within a period of four weeks.

5. Needless to state that it would be open to the Petitioner to avail of such further remedies as may be permissible in law in case aggrieved by any order passed by the Proper Officer.

6. Petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 21, 2024/*RM*

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