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

\+ W.P.(C) 10743/2024 CM APPL. 44265/2024

M/S SUNRISE INDIA .....Petitioner

Through: Mr. Pranay Jain, Mr. Karan Singh and Mr. Ritik Gupta, Advs.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX WEST DELHI .....Respondent

Through: Mr. Shubham Tyagi, SSC, CBIC along with Mr. Nalin Gupta ad Mr. Saumya Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **05.08.2024**

1. Issue notice.

2. Learned counsel for the respondent accepts notice.

3. The petitioner has filed the present petition, *inter alia*, praying that directions be issued to the respondent to cancel his Goods and Services Tax (GST) registration. The petitioner was registered under the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) with effect from 02.11.2023 and was assigned Goods and Services Tax Identification Number (GSTIN) 07CPJPN0189P1Z5.

4. The petitioner seeks cancellation of his GST registration with effect from 02.07.2024, in terms of its application dated 02.07.2024.

5. In response to the petitioner's application, the proper officer had issued a notice dated 12.07.2024 seeking certain additional information/

clarification/ documents. In terms of the notice dated 12.07.2024, the proper officer had stated that he had examined the petitioner's application and was not satisfied with the same for the reasons that included seeking details of the permanent address of the petitioner for future correspondence along with documentary evidence. In addition, the petitioner was also called upon to upload KYC details of the proprietor/all partners/all Directors.

6. The petitioner did not respond to the notice dated 12.07.2024 and consequently, the proper officer passed the impugned order dated 25.07.2024 rejecting the petitioner's application and directing the petitioner to deposit government dues, if any, and file all pending returns on time.

7. The reasons to reject the petitioner's application as stated in the order dated 25.07.2024 are set out below:

> "1 Response to query has not been received from taxpayer. Pls deposit govt. dues if any and file all pending returns on time, application is rejected."

8. The petitioner once again applied for cancellation of his registration by filing an application dated 31.07.2024 seeking cancellation of his registration with effect from 02.07.2024. The petitioner apprehends that the said application will also be rejected in a similar manner.

9. The petitioner has no objection in furnishing his details of permanent address for future correspondence along with documentary evidence. The petitioner is also ready and willing to upload the KYC details of its proprietor. However, the petitioner submits that he has already filed the returns and, therefore, the same cannot be a ground for rejecting his application to cancel his GST registration.

10. Since, the petitioner has made an unequivocal statement that he had

stopped carrying on his business, the application seeking cancellation of his GST registration is required to be allowed.

11. The petitioner shall provide his permanent address for future correspondence and also upload the KYC details, as required by the Proper Officer.

12. In so far as the liability to pay the tax or other dues is concerned, it is clarified that cancellation of the petitioner's GST registration would not absolve the petitioner from complying with the statutory provisions. The respondent is not precluded, in any manner, from initiating proceedings for any statutory violation or for recovery of any dues.

13. Subject to the petitioner furnishing his details of future correspondence and KYC details, the Proper Officer shall process the petitioner's application for cancellation of his GST registration with effect from 02.07.2024.

14. The petition is disposed of in the aforesaid terms.

15. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 05, 2024/cl