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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 11761/2024 & CM APPL. 48890/2024 (Exemption)
P S ENTERPRISESPetitioner
Through: Mr. Bhwesh Bhola, Advocate.

versus

COMMISSIONER, DEPARTMENT OF TRADE AND TAXES,
GOVT. OF NCT OF DELHI & ANR.Respondents
Through: Mr. Shubham Goel, Advocate for
Mr. Rajeev Aggarwal, ASC.

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

ORDER
27.08.2024

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1. Issue notice. The learned counsel for the respondents accept notice.
2. The petitioner has filed the present petition inter alia praying as under:-

“(a) Allow the present petition and issue a writ of mandamus or any other appropriate writ, order or direction to the Respondents to cancel the GST registration of the Petitioner P S enterprises bearing GSTIN registration no.07ABDFP2406K1ZB forthwith;”

3. The petitioner states that it is partnership firm and was registered under the Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017 on 10.03.2023.
4. The petitioner states that it suffered losses and decided to close down its operations. Accordingly, the petitioner filed an application on 12.04.2024 seeking cancellation of its GST Registration.
5. In response to the said notice, the proper officer issued a notice



calling upon the petitioner to provide certain information. The petitioner claims that it has supplied all relevant information as sought for by the proper officer on 23.04.2024. However, the petitioner's application has not been processed yet.

6. The learned counsel for the respondents states on instructions that directions may be issued for processing of the said application in a time bound manner.

7. In view of the above, the respondents are directed to consider the petitioner's application and dispose of the same, in accordance with law, as expeditiously as possible and preferably, within a period of two weeks from date.

8. The present petition is disposed of in the aforesaid terms. The pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 27, 2024

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