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

% *Date of Decision: 19.09.2024*

\+ **W.P.(C) 13104/2024 & CM APPL No.54767/2024**

M/S GURU ENTERPRISES ...Petitioner

Through: Mr. Pranay Jain and Mr. Karan Singh, Advocates.

versus

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

Through: Mr. Avishkar Singhvi, ASC alongwith Mr. Vivek Kumar Singh and Mr. Naved Ahmed, Advocates.

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

VIBHU BAKHRU, J. (*Oral*)

1. Issue notice.

2. The learned counsel for the respondent accepts notice.

3. The petitioner has filed the present petition, *inter alia*, praying as under:-

> "a) issue a writ of mandamus or any other appropriate writ or direction to cancel the GST registration of the petitioner on the request of the petitioner by applying an application reference number AA070724005437A dated 03.07.2024;"

4. The petitioner had filed an application dated 03.07.2024 seeking cancellation of its Goods and Services Tax (GST) registration as the petitioner had discontinued its business. Pursuant to the said

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application, the proper officer issued a notice dated 08.07.2024 seeking additional information including the residential address for future correspondence and the reconciliation statement regarding the declared tax liability for the financial year 2023-24. The petitioner claims that he had furnished the documents as required by the notice dated 08.07.2024.

5. In the given circumstances, we consider it apposite to direct the proper officer to process the petitioner's application as expeditiously as possible.

6. It is also clarified that cancellation of the petitioner's GST registration is not required to be withheld on account of any assessment of the petitioner's liability. This is because the petitioner is neither absolved of its liability to pay tax, interest or penalty nor of the consequences of statutory non-compliance, on account of cancellation of the petitioner's GST registration.

7. The petition stands disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 19, 2024/*at*

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RAWAL