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

+ **W.P.(C) 15227/2024**

M/S FORTIS ELECTRICALS AND SUPPLIER

.....Petitioner

Through: Mr. Manish Kumar and Mr.
Praveen Kardam, Advs.

versus

PRINCIPAL COMMISSIONER GST & ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **29.10.2024**

CM APPL. 63983/2024 (Ex.) & CM APPL. 63984/2024 (Ex.)

Allowed, subject to all just exceptions.

Applications stand disposed of.

W.P.(C) 15227/2024

1. The petitioner impugns the order dated 20 June 2024 in terms of which its application seeking cancellation of its registration under the **Central and Goods and Services Act, 2017¹** has come to be rejected in the following terms:-

“Form GST REG-05

[See Rule 9 (4)]

Reference Number: ZA070624076885Z

Date: 20/06/2024

¹ Act



To

SHUBHAM UPADHYAY

3RD FLOOR, 2211/1, CHAH INDARA, CHANDI CHOWK,
BHAGIRATH PALACE, North Delhi, Delhi 110006

GSTIN (If available)-07AFQPU7184JIZH

Order of Rejection of Application for Registration

This has reference to your reply filed vide ARN AA070224060014T dated 15/02/2024. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

Therefore, your application is rejected in accordance with the provisions of the Act.

Date: 20/06/2024

Place: Delhi

Krishan Kumar

Sales Tax Officer Class II/ AVATO
Ward 14"

2. The record bears out that an earlier proceeding which had been initiated by the respondents for cancellation of the registration certificate came to be dropped in terms of an order dated 13 October 2023. Notwithstanding the above and as is ex-facie evident, the impugned order fails to assign any reasons as to why the application seeking cancellation was liable to be rejected.

3. Faced with the aforesaid, Mr. Aggarwal submitted that rather than the matter being kept pending on the board of this Court, the ends of justice would warrant the respondents being permitted to examine the application as made by the writ petitioner afresh and disposed of in accordance with the law.



4. Accordingly, we allow the present writ petition and quash the impugned order of 20 June 2024. The application of the petitioner seeking cancellation of its registration shall consequently be taken up for consideration afresh and disposed of in accordance with law.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 29, 2024/RW