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

+ **W.P.(C) 15559/2024**

M/S R K ENTERPRISES

.....Petitioner

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

versus

PRINCIPAL COMMISSIONER CGST & ANR.

.....Respondents

Through: **Mr. Jatin Singh, SSC**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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28.11.2024

1. The writ petitioner is aggrieved by the impugned order dated 15 March 2024 in terms of which its application seeking cancellation of its **Goods and Services Tax**¹ registration has come to be rejected with the respondents observing as follows:

“Form GST REG-05

[See Rule 9(4)]

Reference Number: ZA070324061661Q

Date: 15/03/2024

To

AYUSH KAUSHIK

GROUND FLOOR, HN 8921/14-B, New Delhi, SIDHIPURA,
Central Delhi, Delhi, 110005

GSTIN (If available)- 07HGWP5713HIZU

Order of Rejection of Application for Cancellation

This has reference to your reply filed vide ARN AA0702240790792 dated 20/02/2024. The reply has been examined and, the same has not been found to be satisfactory for the following reasons:

¹ GST



1 Query unresolved.

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

Paropkar Vatswal
Superintendent
Ward 45”

2. We note from the facts which have been disclosed on the writ petition that a **Show Cause Notice**² for cancellation of GST registration had come to be issued to the petitioner on 26 June 2023. Those proceedings, however, were ultimately dropped by the respondents on 16 August 2023 after considering the petitioner’s reply to that SCN.

3. Subsequently, the petitioner applied for cancellation of its GST registration on 20 February 2024, and it is that application which has come to be rejected in terms of the order impugned dated 15 March 2024.

4. Since it is ex facie evident that the respondents have failed to assign any reasons for such rejection, we find ourselves unable to sustain the impugned order.

5. We, accordingly, allow the present writ petition and quash the impugned order dated 15 March 2024.

6. The application of the writ petitioner dated 20 February 2024 shall consequently be taken up afresh for consideration and disposed of in accordance with law.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 28, 2024/DR

² SCN