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

+ W.P.(C) 15697/2024

M/S BALAJI TILAK METAL AND ALLOYS P. LTD.

.....Petitioner

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

versus

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

.....Respondent

Through: Mr. Rajeev Aggarwal,
Additional Standing Counsel
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **19.12.2024**

1. The writ petitioner seeks to impugn the order dated 21 October 2024 in terms of which its application for voluntary cancellation of its Goods and Services Tax [“GST”] registration has come to be rejected.
2. We note that in an earlier writ petition i.e. W.P.(C) 14692/2024, the petitioner had approached this Court aggrieved by a failure on the part of the respondent to deal with and dispose of an application dated 11 July 2024. That writ petition came to be disposed of with a direction for the application being duly examined and disposed of in accordance with law.



3. Purporting to act in compliance with the aforesaid, the impugned order has come to be passed on 21 October 2024 and reads as follows:

Form GST REG-05

[See Rule 9(4)]

Reference Number: ZA071024078784C **Date:** 21/10/2024

To
BALAJI TILAK METAL AND ALLOYS PRIVATE LIMITED
GA-15, New Delhi, Sanjay Gandhi Transport Nagar, North Delhi,
Delhi, 110042
GSTIN (If available)- 07AAJCTS501B1ZQ

Order of Rejection of Application for Cancellation

This has reference to your reply filed vide ARN AA070724026856X dated 11/07/2024. 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 : 21/10/2024
Place : Delhi

Rohtash Kumar
Sales Tax Officer Class I/ AVATO
Ward 71”

4. As is manifest from the above, the order is completely silent on the reasons which may have weighed upon the respondents to reject the application. In fact the order not only remains gloriously silent, it fails to even assign a particular reason for rejection of the application.

5. We, consequently, find ourselves unable to sustain the impugned order. The writ petition is, accordingly, allowed. The impugned order of 21 October 2024 is hereby quashed.



6. We direct the respondent to dispose of the pending application of the petitioner dated 11 July 2024 in accordance with law and by way of a reasoned and speaking order.

7. The writ petition shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 19, 2024

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