



\$~4

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

+ **W.P.(C) 5866/2025**

M/S MAM ENTERPRISES

.....Petitioner

Through: Mr. Pranay Jain, Adv.
versus

PRINCIPAL COMMISSIONER, DEPARTMENT OF TRADE AND
TAXES, GNCTD

.....Respondent

Through: Ms. Vaishali Gupta, (Panel Counsel),
(Civil), GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **04.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to cancel the GST registration of the Petitioner w.e.f. 9th January 2025 on the ground that the Petitioner had closed its business.
3. The case of the Petitioner is that he had obtained the GST registration *vide* GST No. 07DDIPC3488N1Z1 on 14th March 2024. However, the Petitioner closed down its business on 9th January 2025 and had applied for cancellation of its registration *vide* Application Reference Number AA070125021972G.
4. The Petitioner is aggrieved by the non-cancellation of the GST registration despite the application having been filed on 9th January, 2025.
5. On a query from the Court as to whether there are any Show Cause Notices which are pending against the Petitioner, Mr. Jain, ld. Counsel for the



Petitioner submits that there is nothing on the portal.

6. On the last date of hearing *i.e.*, 5th May, 2025, the Department was directed to take instructions.

7. Today, Ms. Gupta, Id. Counsel for GNCTD has entered appearance and submits that an order has been passed rejecting the application for cancellation on 5th May, 2025. A copy of the same has been handed over. The said order is taken on record.

8. The petition has, therefore, become infructuous. Accordingly, the same is dismissed along with pending applications, if any,

9. All rights and remedies of the Petitioner for challenging the order dated 5th May, 2025 are left open.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 4, 2025

dj/msh