$~43

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

\+ **W.P.(C) 6249/2025 & CM APPL. 28538/2025**

YOGESH BANSAL(DECEASED) THROUGH ITS LEGAL REPRESENTATIVE .....Petitioner

Through: Mr. Anurag Rajput, Mr. Sahib Rajput, Mr. Sahil Puri and Mr. Dhruv Bhardwaj, Advs.

versus

ASSISTANT COMMISSIONER WARD 63 STATE GOODS AND SERVICE TAX &ANR. .....Respondents

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

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 27.05.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed in the name of Mr. Yogesh Bansal through his legal heir i.e., his wife Ms. Nikhita Aggarwal. Through this petition, the Petitioner is seeking issuance of appropriate directions to the Respondent-Department for allowing the application for cancellation of the GST Registration filed by the deceased - Mr. Yogesh Bansal on 26th December, 2024.

3. The case of the Petitioner is that her deceased husband– Mr. Yogesh Bansal had a GST Registration bearing No. 07BQNPB1506N2ZS under the name and style of F & D Corporation since 24th November, 2020.

4. Thereafter, Mr. Yogesh Bansal had filed an application for cancellation of the GST Registration on 26th December, 2024. However, he subsequently passed away on 4th March, 2025.

5. It is the case of the Petitioner i.e. the legal heir of Mr. Yogesh Bansal

that the said application for cancellation of the GST Registration, has not been proceeded with. Hence this petition has been filed, seeking processing of the said application.

6. The wife of the deceased has filed the copy of the death certificate of Mr. Yogesh Bansal. Considering the nature of the matter, let the application for cancellation of GST Registration be considered by the Respondent-Department and an order be passed within a period of three months.

7. For the said purpose, if the Petitioner is required to appear before the authority, she shall do so upon issuance of a notice for personal hearing. The personal hearing notice shall be sent on the following email address and mobile number:

- ***Email: cmanikhita@gmail.com***
- ***Mob. No. 9818544292***

8. Before passing the appropriate order, the Respondent-Department shall also consider and examine if there is any show cause notice which is pending adjudication in respect of the GST Registration of the Petitioner. The appropriate order, upon being passed, shall be communicated to the Petitioner. All rights and remedies of the parties are left open.

9. The petition is disposed of. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025
dj/ss