



\$~28

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

W.P.(C) 6286/2025 & CM APPL. 28668/2025

PANKAJ MITTAL

.....Petitioner

Through: Mr. Udit Bakshi, Mr. Piyush Kumar,
Mr. Bhwesh Bhola and Ms. Urvashi
Dhiman

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
(CGST), DELHI NORTH**

.....Respondent

Through: Ms. Monica Benjamin SSC Ms. Nancy
Jain Advocate

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

%

13.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. No. 28668/2025

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) No. 6286/2025

3. The present petition has been filed by the Petitioner- Pankaj Mittal, Proprietor of M/s Shree Raj Enterprises under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondent- Commissioner of Central Goods and Service Tax, Delhi North to cancel the GST registration of the Petitioner's firm bearing GST registration no. 07ALXPM3368B1ZS.

4. The case of the Petitioner is that due to some losses suffered by M/s Shree Raj Enterprises the Petitioner decided to shut down and close the operation of the said firm and filed an application dated 17th February, 2025



for cancellation of the GST registration of the said firm *vide* ARN No. AA070225050565C. The grievance of the Petitioner is that no decision has been taken on the said application.

5. Ld. Counsel for the Respondent submits that certain documents and clarifications were sought from the Petitioner *vide* notice dated 20th March 2025, which were not provided.

6. Accordingly, let the Petitioner appear before the concerned authority and submit all the relevant documents.

7. The authority shall also inquire as to whether there is any other demand or any other Show Cause Notice issued in respect of the Petitioner's GST number. After looking into the same, a decision shall be taken by the authority on the cancellation application filed by the Petitioner within a period of three months.

8. The Petitioner shall appear before the concerned authority, *i.e.*, Mr. Vinod Kumar, Superintendent Range 9, at the Office of Central Goods and Service Tax, Delhi North on 27th May, 2025.

9. The Petitioner can be contacted at the following mobile number:

Mobile No. 9090929267

10. The petition is disposed of. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 13, 2025/SV/ck