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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9274/2025, CM APPL. 39273/2025 & CM APPL. 39274/2025**

REAL ENTERPRISES

.....Petitioner

Through: Mr. Manish Kumar and Mr. Praveen
Kardam, Advocates.

versus

COMMISSIONER DGST & ANR.

.....Respondents

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

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **08.07.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Article 226 of the Constitution of India seeking issuance of directions to the Respondents to allow the application for cancellation of the GST registration of the Petitioner.
3. It is the case of the Petitioner that it had obtained the GST registration No. GSTIN-07AJDPF5481G1ZB on 18th December, 2024. The Registration Certificate with respect to such GST Registration was issued on 5th March, 2025.
4. The Petitioner thereafter moved an application seeking cancellation of the GST registration on 22nd April, 2025. Certain clarifications were sought by the DGST Department (hereinafter 'Department') with respect to the



cancellation and a reply has been filed, however, the same is not being finalised by the Department. Hence, this writ petition has been filed by the Petitioner, seeking expeditious consideration of the application for cancellation of the Petitioner's GST registration.

5. Ld. Counsel for the Petitioner submits that there is no Show Cause Notice (SCN) or any other proceedings pending against the Petitioner. Hence, there is no reason for the application for cancellation of GST Registration to not be decided expeditiously.

6. Ld. Counsel for the Respondents submits that the reply to the application filed by the Petitioner has already been filed and the Department is considering the application of the Petitioner.

7. Let the Department consider the application for cancellation of GST Registration filed by the Petitioner and also verify if there is any SCN or any other proceeding which have been issued against the Petitioner or a third party *qua* the Petitioner and thereafter, take a decision upon the cancellation application within a period of three months. If any clarification is required, the department may call the Petitioner for a personal hearing.

8. The present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

JULY 8, 2025/MR/ss