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

\+ **W.P.(C) 10725/2025**

GAGAN DEEP SINGH .....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh Bhola & Mr. Piyush Kumar, Advs.

versus

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

Through: Mr. Jatin Singh, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 24.07.2025

1. This hearing has been done through hybrid mode.

CM APPL. 44373/2025

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

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3. The present petition has been filed under Article 226 of the Constitution of India *inter alia* seeking directions to the Respondent -Department to expeditiously decide the application filed by the Petitioner for cancellation of GST registration. The GST registration number of the Petitioner is ***07FNTPS2042M1Z9***.

4. The said application seeking cancellation of GST registration was filed on 11th April 2025. Though, subsequently, certain clarifications were sought by the Department, no decision has been taken in the application till date.

5. It the case of the Petitioner that Rule 22(3) of Delhi Goods and Services

Tax Rules, 2017 mandates the decision in such applications to be taken within a period of 30 days from the date of the application. For the sake of convenience the provision is extracted below:

> *"Rule 22(3): Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled,* ***the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application*** *submitted under[sub rule (1) of] rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1) ,[or under sub-rule (2A) of rule 21A]2, cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29."*

It is also pointed out that the said position has been reiterated in ***Circular bearing no. 69/43/2018-GST*** dated 26th October, 2018 issued by the GST Policy Wing, CBIT, Department of Revenue, Ministry of Finance, Govt. of India.

6. Issue notice. Ld. Counsel for the Respondents accepts notice.

7. Considering the nature of the matter and above provisions, let a decision on the Petitioner's application, be taken within thirty days from today i.e., 24th July, 2025.

8. The petition and pending applications, if any, are disposed of in the aforesaid terms.

PRATHIBA M. SINGH, J

SHAIL JAIN, J

JULY 24, 2025
kk/Ar.