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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11353/2025**

M/S KUBER ENTERPRISESPetitioner
Through: Mr. Shivender Kumar Sharma, Adv.

versus

THE PRINCIPAL COMMISSIONER, DELHI GSTRespondent
Through: Mr. Sumit K Batra, Adv.
(9911211000)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER
% **08.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 46598/2025

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

W.P.(C) 11353/2025

3. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner, *inter alia*, seeking to quash order dated 29th January, 2025 *vide* which the Petitioner's application for cancellation of GST registration has been rejected.

4. The Petitioner - M/s Kuber Enterprises is the sole proprietary concern owned by Ms. Vimla Devi. The Petitioner had obtained a GST registration on 6th July 2023 bearing reference number **GSTIN 07AOWPD1881Q1Z3**.

5. The brief background of this case is that on 29th July 2024, a Show Cause Notice (hereinafter, 'SCN') was issued as to why the GST registration of the Petitioner should not be cancelled. The said SCN was based on the



ground that invoices were issued by the Petitioner without supply of goods and services. A reply to the said SCN was filed by the Petitioner pursuant to which, the said proceedings were dropped.

6. Thereafter, the Petitioner filed an application seeking cancellation of GST registration on 13th January 2025. Further information was sought by the Respondent in respect of the said application. However, on 29th January 2025, the Petitioner's application was rejected.

7. The Petitioner again applied for cancellation of registration on the same date i.e., 29th January 2025. Further information was sought but that request has not been processed. Hence, this petition seeking processing of the request.

8. Today, on enquiring, the Court is informed that the information which is needed by the Respondent-GST Department is the future contact details of the Petitioner. The Petitioner has now filed an affidavit dated 6th August 2025 giving the required contact details as under:-

Address- ***E 13, Shivaji Road, Adarsh Nagar, Shanjar Pur,
North West Delhi, Delhi-110033***

Mobile No.- ***91 7011026058.***

E-Mail- ***Riteshkumar3113@gmail.com***

9. The said affidavit has been taken on record. Considering the information has been furnished, the application for cancellation of registration filed by the Petitioner be processed and an order be passed within one month after taking the information into consideration.

10. A copy of this order be placed before the Authority dealing with the application for cancellation of registration.

11. The writ petition is disposed of in the aforesaid terms. Pending



applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RENU BHATNAGAR, J

AUGUST 8, 2025/kk/Ar.