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

\+ **W.P.(C) 12516/2025**

MS ORLEANS POLYMERS THROUGH ITS PROPRIETOR BRAJESH GOYAL .....Petitioner

Through: Mr. Suresh Chaudhary & Mr. Jatin Kr. Garg, Advs.

versus

PRINCIPAL COMMISSIONER DGST DELHI .....Respondent

Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 20.08.2025

1. This hearing has been done through hybrid mode.

CM APPL. 51060/2025 (For Exemption)

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

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3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking a decision by the Respondent on the application filed by the Petitioner for cancellation of the GST registration of the Petitioner.

4. The Petitioner had obtained a GST registration bearing GST No. 07CGUPG8193A1Z3 on 20th January 2023. The first Show Cause Notice (hereinafter, '*SCN*') was issued to the Petitioner on 10th April 2023 alleging that the Petitioner was not found available at the time of field visit. But, the said GST registration of the Petitioner was restored *vide* order dated 26th April, 2023

upon an application being filed by the Petitioner.

5. The second SCN was thereafter issued on 19th July 2023, on the ground that the Petitioner does not conduct any business from the declared place of business but the same was also dropped on 06th September 2023 on the ground that the firm was found to be existing.

6. On 27th October 2023, the Petitioner filed an application being AA0710230888040R for surrendering the GST registration No. 07CGUPG8193A1Z3. Some additional information was also sought but the same was rejected. A similar application being AA071024030770Q was filed by the Petitioner on 14th October 2024, which was again rejected without any reasons.

7. On 20th November, 2024, a final application being AA0711124057460K was filed by the Petitioner for the surrender of the firm. In respect thereof, some additional information had been sought from the Petitioner and the Petitioner had duly filed a reply for the same on 28th December 2024.

8. The grievance of the Petitioner is that the application dated 20th November 2024 is still not being decided by the GST Department.

9. Considering the previous history in this matter, it is directed that the application for surrendering of GST registration no. 07CGUPG8193A1Z3, dated 20th November 2024, shall now be decided by the GST Department by 15th October, 2025.

10. At this stage, the Petitioner seeks a personal hearing. Accordingly, a personal hearing notice be served upon the Petitioner on the following e-mail address and mobile number:

- ***E-mail address : chaudhary3938@yahoo.com***
- ***Mobile No. : 9811293938***

11. After hearing the Petitioner, a reasoned order shall be passed by the concerned GST Department by 15th October, 2025.

12. All rights and contentions of the parties are left open

13. The writ petition is disposed of in the aforesaid terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 20, 2025*/pd/ck*