



\$~49

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12939/2025, CM APPL. 52891/2025 & CM APPL. 52892/2025**
M/S SK ENTERPRISESPetitioner

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

versus

PRINCIPAL COMMISSIONER CGST & ANR.Respondents

Through: Mr. Hemant Kumar, Adv. for Mr. Sanjay K. Chadha, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **26.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed under Articles 226 and 227 of the Constitution of India challenging the impugned notice dated 17th July, 2025 seeking additional information/clarifications from the Petitioner in respect of the application for cancellation of GST registration dated 9th July, 2025.
3. The brief facts of the case are that the Petitioner has a GSTIN registration bearing no. 07APJPJ2237E1Z5 since 19th December, 2019. The Petitioner had applied for cancellation of the GST registration on 30th January, 2025. Certain clarifications were sought by the Department and the Petitioner had clarified the same by filing a detailed reply on 7th March, 2025. The application was, however, rejected on 2nd May, 2025 on the ground that the reply was not satisfactory.
4. The Petitioner again filed an application seeking cancellation of registration on 7th May, 2025. The Petitioner was issued another



communication on 9th May, 2025 alleging that the portal still shows liability for the financial year 2023-24. This was clarified by the Petitioner on 21st May, 2025 by filing a reply, however, the the second application was also rejected on 10th June, 2025.

5. The Petitioner then filed a third application on 9th July, 2025 for cancellation of GST registration in which certain clarifications were again sought, however, no decision has been taken till date.

6. The prayer in this petition is that a decision ought to be taken by the Department on the application for cancellation within a specified period.

7. The Court has heard the parties. Mr. Chadha, Id. Counsel for the Department is stated to be travelling.

8. The only prayer is for a time bound hearing and decision in this matter. Considering the nature of the application it is directed that the Respondent shall decide the application for cancellation of registration by 30th September, 2025 and communicate the same to the Petitioner both on the portal as also through email.

9. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 26, 2025

dj/msh