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

+ **W.P.(C) 14079/2025**

M S ISHA ENTERPRISES

.....Petitioner

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

versus

COMMISSIONER DGST & ANR.

.....Respondents

Through: Ms. Urvi Mohan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **12.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 57716/2025 & CM APPL. 57717/2025 (for exemption)

2. Allowed subject to all just exceptions. Accordingly, the applications are disposed of.

W.P.(C) 14079/2025

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to allow the application dated 17th April, 2025 filed by the Petitioner for cancellation of the Goods and Services Tax (hereinafter, 'GST') registration of the Petitioner.

4. The Petitioner had applied for cancellation of the GST registration on 17th April, 2025. A clarification was sought by the Department on 28th April, 2025 seeking various details. The same was responded to by the Petitioner on 3rd May, 2025. However, the grievance of the Petitioner is that till date no



decision has been taken by the Department.

5. Ms. Urvi Mohan, Id. Counsel for the Respondent submits that the said application would be processed and the decision would be communicated to the Petitioner.

6. Accordingly, let the decision be taken within two months and the decision be communicated to the Petitioner.

7. All rights and remedies of the Petitioner are left open.

8. Petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 12, 2025/kp/ck