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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 15920/2025

M/S. HIPHONIC PRIVATE LIMITED .....Petitioner
Through: Mr. Shivender Kr. Sharma, Mr. Urooj Chaudhary & Ms. Isha Sharma, Advs.

versus

THE COMMISSIONER, CENTRAL GST & ANR. .....Respondents
Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Shashank Kumar & Mr. Avinash Shukla, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 03.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 65102/2025 (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 Article 226 of the Constitution of India, *inter alia*, seeking a direction to the GST Department to allow Petitioner's application for cancellation of Goods and Services Tax registration *(hereinafter, 'GST registration')*, dated 22nd September, 2025.

4. A brief background of the Petitioner's case is that, the Petitioner had a GST registration bearing number GSTIN: 07AAFCH9675J1ZY since 08th October, 2021. Thereafter, the Petitioner had filed an amendment application on 29th April, 2025, seeking certain modifications in the area of business of the Petitioner.

5. In respect thereof, certain clarifications were sought and finally, the amendment application was allowed by the GST Department *vide* order of

amendment dated 05th May, 2025. Subsequently, on 22nd September, 2025, the Petitioner applied for cancellation of GST registration.

6. The request for cancellation of GST Registration was processed and some additional information was sought by the GST Department. However, till date, the application for cancellation of Petitioner's GST registration has not been decided. Hence, the present petition has been preferred by the Petitioner.

7. Ld. Counsel for the Petitioner submits that the clarification sought by the GST Department was duly replied to by the Petitioner.

8. It is pertinent to note that as per Rule 20 of the Central Goods and Services Tax Rules, 2017, the application for cancellation of GST registration has to be processed, and a decision ought to be taken within 30 days.

9. Under such circumstances, let the Petitioner's application for cancellation of GST registration be processed, and be decided within 15 days from this order, in accordance with law.

10. Insofar as the future correspondence of the Petitioner is concerned, the details of the same are set out herein below:

- Email ID: hiphonic@rediffmail.com
- Mobile No.: 8920813331
- E-1 First Floor, Block-E, Main Road Gazipur Dairy Farm, Gazipur Dairy Farm, New Delhi, East Delhi 110091

11. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 3, 2025/*pd/sm*