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

+ **W.P.(C) 17762/2024**

**SUNPLAST INDIA THROUGH ITS PROPRIETOR GULAB
NAGAR**Petitioner

Through: Mr. Anurag Rajput, Mr. Sahil
Puri, Mr. Sahib Rajput, Mr.
Dhruv Bhardwaj and Mr.
Hardik Saxena, Advs.

Versus

**AVATO WARD 26 STATE GOODS AND SERVICE TAX &
ANR.**Respondents

Through: Mr. Avishkar Singhvi, ASC
along with Ms. Divya Prabha
Singh, Mr. Vivek Kr. Singh,
Mr. Naved Ahmed and Ms.
Sakshi Raman, Advs.

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER
24.01.2025

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CM APPL. 75529/2024 (EX.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 17762/2024

1. This writ petition has been preferred impugning the order dated
20 November 2024 pursuant to which the application made by the writ



petitioner for voluntary cancellation of its Goods and Services Tax [‘GST’] registration has come to be rejected.

2. We find that the impugned order fails to assign any reason whatsoever and which may have indicated what could have possibly weighed upon the respondents in not acceding to the prayer for voluntary cancellation.

3. This becomes apparent from a perusal of the impugned order which reads thus:-

“Form GST REG-05

[See Rule 9(4)]

Reference Number: ZA07112408 1 860N

Date:20/11/2024

To

GULAB NAGAR
459/B, New Delhi, DALHAI MOHALLA GALI No. 13
AND 14, Central Delhi, Delhi, 110006
GSTIN (If available)- 07BDJPN3918B1ZP

Order of Rejection of Application for Cancellation

This has reference to your reply filed vide ARN AA0708240386317 dated 13/08/2024. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

Therefore, your application is rejected in accordance with the provisions of the Act.”

In view of the aforesaid, we find ourselves unable to sustain the order impugned.

4. The writ petition is accordingly allowed. The impugned order dated 20 November 2024 is hereby quashed. The application for cancellation as made shall consequently be taken up for consideration afresh and be disposed of by the competent authority in accordance



with law.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 24, 2025/RW