



\$~61

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

+ **W.P.(C) 19502/2025& CM APPL. 81403/2025**

**SWASTIK PLASTICS THROUGH ITS PROPRIETOR  
HIMANSHU BANSAL**

.....Petitioner

Through: Mr.AnuragRajput,Mr.Dhruv  
Bhardwaj,Mr.Utsav Kumar  
Heda,Mr.SahibRajput,Mr.Udit  
Sharma,Mr.SukhjeetPuri,Ms.Priya  
Rathore,Mr.Rajeev Kumar, Advs.

versus

**AVATO WARD 57 STATE GOODS AND SERVICE  
TAXE & ANR.**

.....Respondents

Through: Counsel(appearance not given)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

**% 22.12.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, seeking directions to the Respondents to allow the application dated 25th September, 2024 filed by the Petitioner seeking cancellation of the GST registration of the Petitioner.
3. The Petitioner had filed an application seeking cancellation of its GST registration on 25<sup>th</sup> September, 2024. A Show Cause Notice in Form DRC-01 was issued to the Petitioner on 02<sup>nd</sup> February, 2023 and the same was replied to by the Petitioner on 16<sup>th</sup> March, 2023. However, no decision has been taken till date by the Department.
4. Ld. Counsel for the Respondent submits that the decision on the



application filed by the Petitioner shall be taken expeditiously.

5. Accordingly, let the Petitioner appear before the Department on 6<sup>th</sup> January, 2026. The Department shall take a decision on the application filed by the Petitioner by 31<sup>st</sup> January, 2026.

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

7. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**DECEMBER 22, 2025/pt/ck**