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

+ **W.P.(C) 2414/2026 & CM APPL. 11804/2026**

ADHVIK POLYCHEM

.....Petitioner

Through: Mr. Suresh Chaudhary, Mr. Jatin
Kumar Gaur, Advs.

versus

ASSISTANT COMMISSIONER GSTO WARD 58.....Respondent

Through: Ms. Urvi Mohan, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

20.02.2026

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1. We have looked into the prayer made in the petition.
2. The prayer for cancellation of the GST registration is informed to have been moved on 18th November, 2025, which otherwise should have been disposed of within a period of 30 days as per the statutory mandate provided under Rule 22 of the CGST Rule, 2017 and the circular dated 26th October, 2018.
3. The counsel for the respondent states that the Court may pass an appropriate order in the matter.
4. In the light of the submissions made, we deem it appropriate to dispose of the present petition in terms of prayer clause (i) which reads thus:-

“1. To issue an appropriate writ of mandamus or any other appropriate writ, order, or direction, directing the Respondent Department to expeditiously pass a speaking



order by deciding the pending GST registration cancellation application filed vide ARN AA071125072010W Dated 18.11.2025 after affording a personal hearing , as per the applicable rules, regulations, and guidelines”

5. Let the decision be communicated to the petitioner within a period of four weeks from today.
6. We permit the petitioner to appear before the respondent authority on 01st March 2026.
7. In terms of the above, the present petition stands disposed of.
8. Pending application also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 20, 2026/sky/sk