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

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Date of decision: 26.02.2024

+ **W.P.(C) 2810/2024 & CM APPL. 11541/2024**

M/S VAANI ENTERPRISES

..... Petitioner

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX
NORTH DELHI

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Pranay Jain and Mr. Karan Singh,
Advocates.

For the Respondents: Mr. Aakarsh Srivastava, Standing Counsel
with Mr. Vaibhav Gupta, Advocate.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks a direction to the respondents to allow the application of the petitioner seeking cancellation of GST registration.



2. Issue notice. Notice is accepted by learned counsel for respondents. With the consent of parties, petition is taken up for final disposal.

3. As per the petitioner, he closed his business and applied for cancellation of GST registration on 02.11.2022, however, the said application was rejected. Thereafter, petitioner once again applied in February, 2023 and three times thereafter but each time, the application was rejected, however, the last application dated 12.01.2024 is still pending.

4. The case of the petitioner is that petitioner had shut his business and as such, is seeking cancellation of its GST registration.

5. *Per contra*, the case of the respondents is that, each time the petitioner applied for cancellation, petitioner was required to furnish further details. However, since the details were not furnished, applications were rejected. It is contended by learned counsel for respondents that it is only pursuant to the application of January, 2024 that the petitioner has responded to the queries raised by the respondents.

6. As per the respondents, petitioner was not found functioning at the registered address of the petitioner as given by the petitioner in GST registration. Since the petitioner has already shut his business and intimated the Department of the closure of his business, the



petitioner could not have been found functioning at the given address.

7. With regard to the contention of the respondents that petitioner has failed to furnish all requisite information, as also failed to furnish the changed address with proof thereof, the case of the petitioner is that petitioner had uploaded a copy of the document bearing changed address.

8. Learned counsel for the petitioner undertakes that in case any further information is required for by the Department in terms of Section 29 of the Goods and Services Tax Act, 2017 [“the Act”] or any further documents in support of change of address, petitioner shall furnish the same as and when required by the petitioner.

9. In view of the above, the petition is disposed of with the following directions:-

- a) Registration of the petitioner shall be deemed cancelled with effect from 12.01.2024 i.e. the date of the last application seeking cancellation.
- b) Petitioner shall furnish all requisite information in terms of Section 29 of the Act.
- c) Petitioner shall also furnish such further information and documents as may be required by the Department in terms of Section 29 of the Act and or change of address of petitioner.



10. It is clarified that respondents would be at liberty to continue and carry forward any investigation or enquiry into the past transactions of the petitioner and in case any due is found against the petitioner, petitioner shall pay the same as and when the same is demanded by the Department, subject, of course, to the right of the petitioner to avail of legal remedies against such demands.

11. Petition is accordingly disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 26, 2024/vp

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