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* IN THE HIGH COURT OF DELHI AT NEW DELHI
Judgment delivered on: 10.01.2024
+ W.P.(C) 345/2024 & CM APPL. 1558/2024

M/S SHIV ENTERPRISES Petitioner

versus

PRINCIPAL COMMISSIONER OF DEPARTMENT
OF TRADE AND TAXES,
GOVERNMENT OF NCT OF DELHI Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Pranay Jain, Advocate.

For the Respondent: Mr. Rajeev Aggarwal, Additional Standing Counsel
with Ms. Samridhi Vats

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 respondent to allow the application of the petitioner seeking cancellation of its GST registration.
2. Issue notice. Notice is accepted by learned counsel appearing for the respondent.
3. With the consent of the parties, petition is taken up today for final disposal.



4. Learned counsel for the respondent submits that there are allegations of wrongful claim of input tax credit by the petitioner from the dealers whose registrations have been cancelled on the ground of issuance of input tax credit without underlying sales of goods and services. He submits that the Department is examining the said issue and as such the application has not yet been accepted and is under consideration. He assures that a decision on the application shall be taken and communicated to the petitioner expeditiously within a period of six weeks from today.

5. In view of the above, this petition is disposed of. Respondents are directed to process the application expeditiously and pass appropriate order on the same in accordance with law within a period of six weeks from today.

6. It is clarified that it would be open to the petitioner to avail of any further remedy in law as may be required in case the petitioner is aggrieved by any order passed by the respondents.

7. The petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

JANUARY 10, 2024
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RAVINDER DUDEJA, J