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

% Date of decision: 05.04.2024

+ W.P.(C) 4509/2024 & CM APPL. 18423/2024 (Exemption)

CHETAN GARG

.... Petitioner

versus

AVATO WARD 105 STATE GOODS AND SERVICE TAX AND

ORS Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Anurag Rajput, Mr. Sahil Puri, Mr. Sahib Rajput & Mr. Dhruv Bhardwaj, Advocates

For the Respondents: Mr. Rajeev Aggarwal, ASC with Mr. Prateek Badhwar, Ms. Shaguftha H. Badhwar & Ms. Samridhi Vats, Advocates.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Learned counsel for the Petitioner submits that the present residential address of the Petitioner is as under:-

*“House No. 330, second floor, Block-A-1, Janakpuri,
A-3, West Delhi. 110058.
Email: chetangarg2206@gmail.com”*

2. Petitioner seeks a direction to the Respondents to cancel the GST Registration of the Petitioner.

3. Learned counsel for the Petitioner submits that Petitioner had applied for cancellation of the registration on 20.09.2023 to be



effective from 01.09.2023. He submits that a query was raised on the said application and Petitioner had duly responded to the said query by response dated 31.10.2023. He submits that without considering the same, the application for cancellation was rejected on 16.02.2024. Thereafter, once again on 17.02.2024, Petitioner has applied for cancellation.

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

5. We noticed that petitioner had duly filed the returns for the period upto January, 2024.

6. As per Petitioner, Petitioner filed an application dated 31.10.2023 seeking cancellation of GST registration on the ground that Petitioner does not intend to carry on the business under the said GST number.

7. The only opposition on behalf of the Respondents appears to be with regard to certain Show Cause Notices/GST DRC-01 issued to the Petitioner for the financial years 2018-19 to financial year 2023-24.

8. The proceedings under DRC-01 are independent of the proceedings for cancellation of GST Registration and can continue despite cancellation of GST registration. The recovery of any amount found due can always be made irrespective of the status of the registration. Thus, merely pendency of the DRC-01 cannot be a



ground to decline the request of the tax-payer for cancellation of the GST Registration.

9. In view of the above, we direct that the GST Registration of the Petitioner shall be treated to be cancelled with effect from 01.02.2024 i.e., the date from which Petitioner seeks cancellation of GST registration. Petitioner shall make all the necessary compliances as required by Section 29 of the Central Goods and Services Tax Act, 2017 and it would be without prejudice to the proceedings initiated by the Respondents by issuance of DRC-01 for the financial year 2018-19 to financial year 2023-24 and the defence of the Petitioner thereto.

10. Petition along with pending application stands disposed of in the above terms.

11. It would be open to the Respondents to take further action, if so warranted, provided the Respondents to issue a proper Show Cause Notice and given an opportunity of hearing to the Petitioner even for any retrospective cancellation of the GST Registration of the Petitioner.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 05, 2024/sk