Lawgics

By **Nidhi, Advocate**

Judgment No.: 032
Dt.: 22-12-2023

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Judgment Deals With

Section/Rule	Section 29
Authority	Delhi High Court
Case Name	Delhi Metal Company VS Pr. Commissioner Of GST, South Delhi
Dated	11^{th} December, 2023

Brief Facts:

The petitioner carrying on the business of trading in aluminium and copper scrap. On 12.04.2023, the petitioner applied for the cancellation of its GST registration, as it had closed down its business, with effect from 12.04.2023. On 10.05.2023, the Department raised a query, seeking additional information/clarification, in respect of the petitioner's request for cancellation of its GST registration. Thereafter, by an order dated 02.06.2023, the Department rejected the petitioner's request for cancellation of its GST registration. The petitioner once again applied for cancellation of its GST registration on 02.06.2023. The same pattern was repeated and the Department, once again, on 08.06.2023, raised queries as were raised in its communication dated 10.05.2023. The petitioner appeared before the office of the concerned GST Commissionerate on 27.07.2023 and 01.08.2023, in respect of the ongoing investigation.

Contention of Petitioners:

The short controversy, in the present petition, is regarding the petitioner's right for cancellation of its GST registration.

Contention of Department:

Effective steps have been initiated for cancellation of the petitioner's GST registration. There were technical glitches which has been resolved.

Findings & Order:

The Department shall take steps for cancellation of the petitioner's GST registration in terms of its application. It is also clarified that the Department was not precluded from taking any other steps, if there is any statutory violation on the part of the petitioner.