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

\+ W.P.(C) 12541/2025

JIS RECYLING THROUGH ITS PROPRIETOR JISHAN .....Petitioner

Through: Mr. Dipak Raj, Mr. Aman Sinha, Mr. Kuldeep Mishra and Ms. Garima Kumar, Advs.

versus

SALES TAX OFFICER CLASS II/ AVATO .....Respondent

Through: Ms. Urvi Mohan, Mr. Sumit Kumar and Ms. Mahika Bisht, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**
**HON'BLE MS. JUSTICE SHAIL JAIN**

**O R D E R**

% **28.07.2026**

1. Through the present Writ Petition, the Petitioner prays for issuance of a Writ in the nature of *mandamus* directing the Respondent to cancel GST Registration No.07CLGPJ5471FIZ2, pursuant to the application dated 15.04.2025.

2. A Short Affidavit has been filed on behalf of the Respondent. It is disclosed therein that proceedings were initiated against the Petitioner by issuance of a Show Cause Notice/DRC-01 under the provisions of the Central Goods and Services Tax Act, 2017 on 01.11.2024, and the said proceedings are still pending consideration.

3. It is stated that the Petitioner did not submit a reply to the aforesaid Show Cause Notice for nearly eleven (11) months and submitted his reply only in September, 2025. The Respondent has further stated that the Petitioner's application dated 15.04.2025

seeking cancellation of the GST registration is also pending consideration.

4. Paragraph No.4 of the Short Affidavit reads as under:

> *"4. In this regard, it is submitted that the petitioner has made an outward supply of Rs 80 crore approx. as a taxable value in 08 months as per GSTR 3B ITC liability set off of Rs. 14,29,06,702/- (Fourteen Crore Twenty Nine Lakh Six Thousand Seven Hundred Two Rupees) for the year 2024-25. Due to this high turnover, action against Petitioner has been regularly taken, including issue of DRC-01 with the regard to the fact that genuine taxpayer may not be suffered. DRC-01 is the initial stage to process the assessment of the taxpayer giving reasonable opportunity as per the doctrine of natural justice; however, it could not be concluded due to deployment of said Proper Officer in Delhi General Election 2025."*

5. Learned counsel representing the Respondent fairly submits that neither a final decision has been taken on the proceedings initiated by the Show Cause Notice/DRC-01 dated 01.11.2024, nor has the Petitioner's application dated 15.04.2025 seeking cancellation of GST Registration No. 07CLGPJ5471F1Z2 been decided till date.

6. In view of the aforesaid, the present Writ Petition is disposed of with a direction to the Respondent to take a decision, in accordance with law, in the pending proceedings as well as on the Petitioner's application dated 15.04.2025 seeking cancellation of GST registration, within a period of one (01) month from today.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**JULY 28, 2026**
*s.godara/pal*