

HC: Orders GST Cancellation Application to Be Decided Within 30 Days

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Gagan Deep Singh vs. Commissioner of Central Goods and Services Tax (CGST)
Citation: (2025) 33 Centax 156 (Del.)

Once there was a businessman in Delhi named **Gagan Deep Singh**. He had decided to shut down his business and no longer needed his **GST registration**.

So, on **11th April 2025**, he carefully filed an application with the GST department asking for **cancellation of his registration**.

He waited, and waited, and waited some more.

But the **department stayed silent**. Days turned into weeks, and weeks into months. Gagan felt stuck, because without cancellation, he was still trapped in the GST system, forced to comply with rules meant for active businesses.

Frustrated, he finally knocked on the doors of the **Delhi High Court**.

The judges listened to his story and frowned. They said to the department:

“You cannot keep an application pending endlessly. When a taxpayer applies for cancellation, it must be decided **within a reasonable time**.”

Then, the Court gave a clear order:

“Take a decision on Gagan’s application **within 30 days**.”

With that, Gagan finally saw hope that his long wait would end.

Conclusion

In GST, silence is not an option. Authorities must act quickly—because for a taxpayer, even waiting can feel like punishment.