

Court No. - 32

Case :- WRIT TAX No. - 1335 of 2023

Petitioner :- Pushpendra Singh

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- A.S.G.I.,Amit Mahajan,Krishna Ji Shukla

Hon'ble Salil Kumar Rai,J.

Hon'ble Surendra Singh-I,J.

1. Heard Sri Praveen Kumar, learned counsel for the petitioner and Sri Amit Mahajan representing the respondents.
2. The present petition has been filed challenging the show cause notice dated 12.10.2023 issued to the petitioner by Assistant Commissioner/Superintendent Range-34, Division Hapur, Commissionerate Noida under Section 29 of CGST Act, 2017. By the order dated 12.10.2023, respondent no.3 has also suspended the registration of the petitioner exercising his power under the second proviso to Section 29(2) of CGST Act, 2017 and Rule 21A(2) of the CGST Rules, 2017.
3. It has been stated in the petition that in response to the show cause notice dated 12.10.2023, the petitioner has submitted his reply on 18.10.2023 but the proceedings under Section 29 of the CGST Act are being unnecessarily delayed by respondent no.3. Due to the suspension of his registration, the petitioner is suffering commercial loss.
4. It has been argued by learned counsel for the petitioner that the registration of the petitioner has been suspended by the respondent no.3 without recording any opinion as stipulated under Rule 21A (2) of the CGST Rules, 2017.
5. As the petitioner has already submitted his reply to the show cause notice dated 12.10.2023, it would serve no purpose to keep the petition pending and therefore, the petition is **disposed of** with a direction to the respondent no.3, Assistant

Commissioner/Superintendent Range-34, Division Hapur, Commissionerate Noida to complete the proceedings instituted through show cause notice dated 12.10.2023 within three weeks from today and till the proceedings under Section 29 of CGST Act, 2017 are completed by the respondent no.3, the suspension of the registration of the petitioner as noted in the order dated 12.10.2023 shall remain stayed.

Order Date :- 24.11.2023

Akbar