

Court No. - 8

Case :- WRIT TAX No. - 215 of 2023

Petitioner :- Bhumi Tech India Networking, Faizabad Thru. Proprietor Ram Bhawan

Respondent :- The Commissioner, Commercial Tax, U.P. Lko. And 2 Others

Counsel for Petitioner :- Shiv Prakash Dwivedi

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia, J.

1. Heard learned counsel for the petitioner and learned Standing Counsel for the State.

2. Present petition has been filed challenging the order dated 14.09.2022 whereby the GST registration granted to the petitioner was cancelled and further the appeal preferred by the petitioner was dismissed on the ground of delay.

3. Contention of counsel for the petitioner is that the order passed refers to a show-cause notice dated 31.08.2022 and a reply filed by the petitioner on 09.09.2022 whereas neither the show-cause notice was ever served upon the petitioner nor the petitioner gave any reply. He further argues that even otherwise, the order of cancellation is bereft of any reasoning.

4. In short, the submission is that the issue raised in the present case is squarely covered by a judgment of this Court in the case of *M/s Chandra Sain, Sarda Nagar, Lucknow Thru. Its Proprietor v. U.O.I & Ors. (Writ Tax No.147 of 2022) on 22.09.2022.*

5. In view of the reasoning as recorded in the case of *M/s Chandra Sain (supra)* and the facts being similar, the order cancelling the registration dated 14.09.2022 cannot be sustained and is quashed with liberty to the respondents to pass a fresh order after issuing a show-cause notice in accordance with law and after considering the defense, if any.

6. In view of the fact that order dated 14.09.2022 has been quashed, the order dated 25.09.2023 also loses significance and is quashed.

7. The writ petition stands ***allowed*** in above terms.

Order Date :- 30.11.2023

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