

Court No. - 8

Case :- WRIT TAX No. - 233 of 2023

Petitioner :- M/S A.S. Constructions,Lakhimpur Kheri Thru. Proprietor Daravari

Respondent :- Union Of India, Thru. Secy. Ministry Of Finance, New Delhi And 3 Others

Counsel for Petitioner :- Harendra Singh

Counsel for Respondent :- A.S.G.I.,Ashwani Kumar Singh,Dipak Seth

Hon'ble Pankaj Bhatia,J.

1. Supplementary Affidavit filed in court is taken on record.
2. The amendment application filed today is allowed. Let the necessary amendment be carried out during the course of the day.
3. Heard the counsel for the petitioner and Sri Dipak Seth for the respondents.
4. The present petition has been filed challenging the order of cancellation of registration dated 14.03.2023, contained in Annexure no.4 as well as the order dated 18.10.2023 whereby the appeal preferred by the petitioner was dismissed.
5. The oral submission of the counsel for the petitioner is that the order of cancellation of registration is without any application of mind and does not disclose any reasoning whatsoever. He relies upon the judgment of this court in the case of M/s. Chandra Sain vs. Union of India; Writ Tax No.147 of 2022 decided on 22.09.2022.
6. Without going into the merits of the contention, considering the fact that the order of cancellation is bereft of any reasoning whatsoever, the same is quashed. The matter is remanded to the respondent authority to pass a fresh order in accordance with law.
7. The petitioner would be at liberty to demonstrate that the returns were filed or in the alternate furnished before the authority concerned.
8. The petition stands ***disposed off.***

Order Date :- 22.12.2023

VNP/-