

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.564 of 2023

M.B. Trading

.....Petitioner(s);

Versus

The State of Tripura & others

.....Respondent(s).

For Petitioner(s) : Mr. T.K. Deb, Advocate.

For Respondent(s) : Mr. Karnajit De, Addl. G.A.,
Mr. Paramartha Datta, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE ARINDAM LODH**

Order

31/01/2024

Heard Mr. T.K. Deb, learned counsel for the petitioner and Mr. Karnajit De, learned Additional Government Advocate for the respondents-State. Also heard Mr. Paramartha Datta, learned counsel for the respondents No.5 & 6.

2. The GST registration of the petitioner has been suspended because of alleged non-compliance of the provisions of GST Act/Rules. Petitioner was served with a show cause notice on 08.02.2023 in Form GST REG-17 under Rule 22(1)/sub-rule (2A) of rule 21A to appear and submit his reply on 15.02.2023. Petitioner submitted his reply vide Annexure-3 with relevant documents such as audited balance sheet, profit and loss account, copies of GSTR-3B and GSTR-1, copies of GSTR-9 and GSTR-9C, statement of GSTR-2A and GSTR-2B, party wise ledger of parties to whom he has supplied taxable goods, party wise ledger of parties to whom he has received taxable goods, copies of bank account statement and Form 26 AS/TDS for the period of

2020-21 and 2021-22. However, his GST registration remained suspended, as no decision has been taken by the adjudicating authority till date.

3. The writ petition was earlier disposed of by order dated 12.09.2023 directing the SGST authorities to issue a fresh show cause notice alleging specific contraventions of the TGST Act and the Rules made thereunder within a stipulated period giving one week's time to the petitioner to offer his specific replies with supporting documents. The SGST authorities were asked to take a decision in accordance with law thereafter. However, the SGST authorities preferred a review petition being Review Petition No.51/2023 stating that the show cause notice has not been issued by the State Tax authorities. It was issued by the CGST authorities. In that view of the matter, the review petition was allowed and the writ petition was revived. Thereafter, the CGST authorities were impleaded as respondents No.5 & 6. Respondents No.5 & 6 have appeared and filed a Counter Affidavit *inter alia* stating that the GST registration of the petitioner was suspended for non-submission of documents in support of the principal place of business. Petitioner neither replied through GST portal, nor submitted documents supporting proof of existence of business in terms of Section 2(85), 2(89) of the CGST Act, 2017 to the Jurisdictional officer. The respondents further state that the tax payer will be given personal hearing for compliance without which the suspension process cannot be completed. Registration of the petitioner has only been suspended and not cancelled.

4. Mr. T.K. Deb, learned counsel for the petitioner, submits that petitioner is ready and willing to submit all supporting documents as required

before the jurisdictional officer, Agartala-I Range, Tripura-I Division, CGST Commissionerate, Agartala.

5. Mr. Paramartha Datta, learned counsel for the respondents No.5 & 6, submits that writ petition can be disposed of by directing the petitioner to submit the relevant documents within a stipulated period and allowing the respondent- jurisdictional officer to take a decision on the show cause notice.

6. The writ petition is being disposed of with a direction upon the petitioner to submit his supporting documents within a period of one week from today. In case such documents are submitted by the petitioner, the respondent- jurisdictional CGST officer shall consider the reply of the petitioner along with the supporting documents in response to the show cause notice in accordance with law and take a decision thereupon within two weeks therefrom. Let it be made clear that we have made no observation on the merits of the case of the petitioner.

7. Pending application(s), if any, shall stand disposed of.

(ARINDAM LODH), J

(APARESH KUMAR SINGH), CJ