

GAHC010215422023



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/7151/2023

M/S TRADECOM AND ANR
REPRESENTED BY ITS AUTHORISED PARTNER - MAHESH KUMAR
KHATUWALA, ADDRESS OF PRINCIPAL PLACE OF BUSINESS - 1ST FLOOR,
ESS ESS COMPLEX, S J ROAD, ATHGAON, KAMRUP METROPOLITAN, PIN-
781001, ASSAM

2: MAHESH KUMAR KHATUWALA
AUTHORISED PARTNER OF M/S TRADECOM
1ST FLOOR
ESS ESS COMPLEX
S J ROAD
ATHGAON
KAMRUP METROPOLITAN
PIN-781001
ASSA

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, NEW BLOCK, NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GST
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001

3:SUPERINTENDENT OF CENTRAL GST-RANGE-I A
KEDAR ROAD
GST BHAWAN
GUWAHATI-781001
ASSAM

4: SUPERINTENDENT OF TAXES
STATE-ASSAM
ZONE-GUWAHATI ZONE-A
UNIT- GUWAHATI-A
CIRCLE-GUWAHATI-A-1

5: JURISDICTIONAL PROPER OFFICER
STATE- ASSAM ZONE-GUWAHATI ZONE-A
UNIT - GUWAHATI-A
CIRCLE - GUWAHATI-A-

Advocate for the petitioner(s): Mr. H Betala

Advocate for the respondent(s): Ms. M Deka,

For the respondent, GST

Mr. B Choudhury

For Finance and Taxation Department

B E F O R E
HON'BLE MR. JUSTICE DEVASHIS BARUAH
ORDER

29.07.2024

Heard Mr. H Betala, the learned counsel appearing on behalf of the petitioners. Ms. M Deka, the learned counsel appears on behalf of the respondent, GST and Mr. B Choudhury, the learned counsel appears on behalf of the Finance and Taxation Department, Government of Assam.

2. The instant writ petition has been filed on a very limited scope *inasmuch as*, the petitioners herein are aggrieved by the inaction on the part of the

respondent authorities in not making due corrections to the effective date of cancellation of the Certificate of Registration.

3. Mr. H Betala, the learned counsel appearing on behalf of the petitioners submitted that the effective date of cancellation of the Certificate of Registration should have been 01.08.2021 and not 01.08.2020 taking into account that the petitioners had duly submitted its return till then.

4. Ms. M Deka, the learned counsel appearing on behalf of the respondent GST submits that the respondent authorities, more particularly, the respondent Nos.2 and 3 are not adverse to making the correction in pursuance to the representations so submitted by the petitioners on 09.03.2023.

5. Taking into account the said submissions made by the learned counsel appearing on behalf of the respondent Nos.2 and 3, this Court disposes of the instant writ petition thereby directing the respondent Nos.2 and 3 to make the necessary corrections to the cancellation of the Certificate of Registration of the petitioners in terms with the representations dated 09.03.2023.

6. With the above, the instant writ petition stands disposed of.

JUDGE

Comparing Assistant