

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 846/2025 CM(2215/2025)

Naseer Ahmad Sheikh ... Petitioner/Appellant(s)

Through: Mr. Adil Asmi, Advocate

Vs.

Union Territory of J & K Th. Commissioner ...Respondent(s)
State Tax And Ors

Through: Ms. Maha Majeed, Advocate vice
Mr. Mohsin Qadri, Sr. AAG

CORAM:
HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE MOHD YOUSUF WANI, JUDGE

ORDER
21.04.2025

1. Impugned in this petition filed under Article 226 of the Constitution of India is a show cause notice dated 21st February, 2025, issued by the State Taxes Officer, Circle Bandipora, Kashmir [hereinafter referred to as "STO"]), whereby the petitioner has been directed to furnish reply to the show cause notice within a period of seven working days from the date of service of the notice. The petitioner has also been permitted to appear in person before the concerned STO on the date fixed by the said officer.
2. The show cause notice appears to have been issued for cancellation of the GST registration of the petitioner on the ground that he has obtained the same by means of fraud, willful misstatement and suppression of facts.
3. Learned counsel for the petitioner submits that the petitioner submitted a reply to the show cause notice dated 21st February, 2025 on 25th February, 2025. However, the STO, who was under a statutory duty to decide the matter within a period of thirty days, has failed to discharge his duty. He assails the show cause notice on merits also. It is submitted that the earlier registration, which was cancelled by the respondent-STO, was

with respect to some other business and, therefore, has no bearing on the application made by the petitioner for a fresh registration, which is now sought to be cancelled by way of impugned show cause notice.

4. Having heard learned counsel for the petitioner and perused the material on record, we are of the considered opinion that the matter needs to be decided by the STO concerned, if not already decided. The show cause notice impugned, as claimed by the petitioner, has been responded to by the petitioner and, therefore, it is for the STO concerned to take a final decision in the matter. This petition is, therefore, premature and cannot be entertained at this stage. However, having regard to the facts and circumstances of the case, the petition is disposed of by providing as under:-

(i) That in case the petitioner, as is claimed, has submitted his reply to the impugned show cause notice dated 21st February, 2025, the same shall be considered and a decision taken by the STO concerned within a period of four weeks' from the date of service of this order.

(ii) That in case the petitioner chooses to appear in person, he shall also be provided a personal hearing in the matter.

(iii) That in case the STO concerned fails to dispose of the matter within a period of four weeks, as stipulated above, the registration of the petitioner, which is sought to be cancelled through the medium of the impugned show cause notice, shall be deemed to have been restored.

5. Disposed of.

(MOHD YOUSUF WANI)
JUDGE

(SANJEEV KUMAR)
JUDGE

SRINAGAR:

21.04.2025

"Mir Arif"