

S/L 135
10.09.2021
Court. No. 2
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WPA 11147 of 2020
International Value Retail Private Limited
Vs.
Union of India & Ors.
(Through Video Conference)

Mr. Tarun Gulati
Mr. Kishore Kunal
Mr. Tanmoy Chakraborty
Mr. A. Daga
Ms. Arti Bhattacharyya
... For the Petitioner

Mr. Abhradip Maity
... For the Respondent No.1

Mr. A. Ray, Ld. G.P.
Mr. S. Mukherjee
Mr. D. Ghosh
.... For the State Respondent

Heard both the parties.

In this matter, petitioner has challenged inter alia impugned show-cause notice and subsequent final impugned adjudication order of rejection of application of the petitioner dated 29th September, 2020 for revocation of cancellation of its GST registration on the ground that the same is perverse and is in disregard to and non-consideration of the relevant material documents/records in support of the case of the petitioner that principal place of business of the petitioner and which was carried out in the official registered premises in question and only due to extraordinary compelling circumstances of Covid-19 and in following the protocol and norms of Covid-19 temporarily petitioner was not carrying his business from the premises in question from officially registered

premises and they were carrying business in question from home.

Considering this fact of the case I am inclined to set aside the impugned order dated 9th November, 2020 being Annexure P-6 to the writ petition by which the respondent concerned has rejected the petitioner's application for revocation of cancellation of its GST registration and I direct the respondents concerned to consider afresh and dispose of the petitioner's application for revocation of cancellation of its registration of the petitioner under GST Act in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorized representative within four weeks from the date of communication of this order and also to consider the documents to be placed by the petitioner in support of its contention at the time of hearing. Petitioner submits that it intends to carry the business in question from new premises but since that is not the subject-matter of this writ petition I am not inclined to make any comment on that and it is up to the petitioner to act in accordance with law in that regard. As a consequence of remand, the order of the appellate authority dated 14th December, 2020 also stands set aside.

It is recorded that this Court has not gone into the merit of the petitioner's application for revocation of cancellation in question.

WPA 11147 of 2020 is disposed of.

(Md. Nizamuddin, J.)