IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

119 **CWP-25067-2021 (O&M)**
Decided on : December 10, 2021

M/s Power Tech Solutions **....Petitioner**

VS

Principal Commissioner and others **....Respondents**

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Mr. Malkiat Singh, Advocate with
Mr. Rajat Turka, Advocate
for the petitioner.

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AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has prayed for issuance of direction for setting aside the impugned order dated 28.6.2020 (Annexure P-3) passed by respondent No.3 whereby the GST Registration No. 03AZBPS1923LIZE issued to the petitioner was cancelled.

2. The contention of the learned counsel for the petitioner is that the show cause notice dated 6.3.2020 (Annexure P-2) was received to file reply within seven working days. The said show cause notice was not clear regarding date, time and place which is mandatory as per the provisions of law under Rule 22 (1) of Central Goods and Services Tax Rules, 2017 to file reply.

3. The only ground taken by learned counsel for the petitioner is that no reply could be filed because of COVID-19 pandemic. He has, however, accepted that the only issue is whether the petitioner had filed

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returns or not.

4. In these circumstances, the petitioner can well move an application for revocation of cancellation and show that he had actually filed the returns. As regards the limitation, the Government of India has issued various notifications dated 23.4.2019, 25.6.2020 and 29.8.2021 whereby the time limit for making such application have been extended up till 30.9.2021.

5. Consequently, petition stands disposed of with a direction to the petitioner to file application for revocation of cancellation order within 30 days from the date of receipt of certified copy of this order. If such an application is moved moved within 30 days, the same would be deemed to be within limitation and would be decided in accordance with law on merits.

6. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

December 10, 2021
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No

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