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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 8931 OF 2022

Seed Infotech Ltd.

.....Petitioner

Vs.

Union of India and Ors.

.....Respondents

Ms. Manali Patil a/w Mr. Kiran Chavan i/by Cen-ex services for Petitioner.
Ms. Maya Majumdar for Respondent Nos.2 to 5.

CORAM : K. R. SHRIRAM &
A. S. DOCTOR, JJ.
DATE : 16th SEPTEMBER, 2022

P.C.:-

1. Petitioner is impugning an order dated 11th May, 2022 pursuant to which Petitioner's registration was cancelled. The registration was cancelled because Petitioner did not pay the entire amount of Tax, interest etc. before 11th May, 2022. Admittedly Petitioner has later paid entire amount. There is also a letter dated 7th June, 2022 issued by Respondent No.3 confirming that Petitioner has made the entire payment. Copy of the letter is annexed at Exh-A2 of the Petition. Even though Petitioner had made entire payment it is Respondents' case that since Petitioner failed to file the pending Returns and clear all dues within a stipulated period and the impugned order dated 11th May, 2022 came to be passed, there is no legal provision whereby the cancellation of registration could be revoked by Respondent No.3. An Affidavit-in-Reply of one Rajiv Kapoor, Principal

Commissioner of CGST & Central Excise, Pune-II Commissionerate affirmed on 18th August, 2022 is being filed. Registry to take the same on record.

2. Ms. Mujumdar states that since Petitioner has filed the Returns and settled all the dues, the Court may if deemed fit to revoke the cancellation of registration. Accordingly the cancellation of registration is revoked.

3. Petition disposed. No order as to costs.

4. All concerned to act on authenticated copy of this order.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)