IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.12238 OF 2022

M/s Transworld Educare Pvt Ltd. ….Petitioner

V/s.

Union of India & Ors. …Respondents

Mr. Rishabh Jain a/w Mr. Bharat Raichandani i/b UBR Legal for Petitioner.
Mr. Vijay Kantharia a/w Mr. Siddharth Chandrashekhar for Respondent Nos.3, 4 & 5.
Ms S. D. Vyas, "B" Panle Counsel for State.

CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ
DATED : 18th OCTOBER 2022

P.C. :

1 Petitioner is impugning an order passed by respondent no.4 dismissing petitioner's appeal vide order dated 25th February 2021 on the ground that petitioner had an opportunity to comply with the provisions of the regulations/statute and petitioner failed to avail of remedy under Section 30 of the CGST Act for revocation of cancellation of the registration.

2 Considering the conspectus of the matter, we are inclined to accord an opportunity to petitioner to file an application before the Authority under Section 30 of the Central Goods and Services Tax Act, 2017 (CGST Act). At this stage, Mr. Kantharia submitted that as per the department, the dues of petitioner is Rs.2.74 crores plus interest of about Rs.10 lakhs. But petitioner has deposited only Rs.32 lakhs, which is available in their cash ledger account and not credited to the Government's account. Petitioner should,

therefore, file DRC-3 return for the amount of Rs.32 lakhs to be transferred to the Government's account.

3 Mr. Jain for petitioner submitted that no details have been given to petitioner as to how and why the amount of Rs.2.74 crores plus interest of Rs.10 lakhs has to be paid and petitioner has deposited the amount of Rs.32 lakhs only to comply with the pre-conditon of 10% deposit while filing an appeal. Mr. Jain states that if, after the registration is restored, petitioner is given all the details as to how much the amount of GST is payable by petitioner, petitioner would pay the entire amount. Mr. Kantharia disputes Mr. Jain's statement that details have not been provided and relies upon the order for cancellation of registration passed on 2nd August 2021, in which, according to Mr. Kantharia the break up is given on petitioner's liability. Mr. Jain is right in submitting that this order itself is in challenge and no details as to how the figures mentioned in the said order of cancellation of registration has been arrived at is provided to petitioner.

4 In the circumstances, we dispose the petition by passing the following order:

(a) In case the application is filed by petitioner within 15 days from today under Section 30 of the CGST Act before the Authority, the Authority shall construe the same within limitation and take decision upon the application on merits, expeditiously.

(b) Petitioner may therefore, file an application either by E-mail or hand delivery within 15 days from today under Section 30 of the CGST Act before the Authority/proper officer who shall construe the same as within time and dispose the application on merits expeditiously and in any case within four weeks of receiving the application.

5 Petition disposed with no order as to costs.

(A. S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**