

THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE C.V.BHASKAR REDDY

W.P.No.35040 & 35073 of 2022

COMMON ORDER: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Mr. J.Kanakaiah and Mr. Anil Kumar, learned counsel for the petitioners; Mr. B.Mukherjee, learned counsel representing learned Assistant Solicitor General of India for respondent No.1 in W.P.No.35073 of 2022; and Mr. B.Narsimha Sarma, learned counsel for all the respondents in W.P.No.35040 of 2022 and respondents No.2 to 5 in W.P.No.35073 of 2022.

2. Challenge made in these writ petitions is to the orders of cancellation of registration dated 03.11.2021 and 05.11.2021 passed by the Superintendent of Central Tax (respondent No.1 in W.P.No.35040/2022 and respondent No.5 in W.P.No.35073/2022) and orders of the appellate authority dated 19.08.2022 passed by respondent No.2- appellate authority rejecting the appeals of the petitioners against cancellation of their respective registrations.

3. By the orders dated 03.11.2021 and 05.11.2021, GST registrations of the petitioners were cancelled.

4. We find that the issue raised in these writ petitions is squarely covered by a decision rendered by this Court today in W.P.No.34926 of 2022.

5. Consequently, in terms of the separate order passed today in W.P.No.34926 of 2022, we set aside the impugned orders of cancellation of registration dated 03.11.2021 and 05.11.2021 passed by the Superintendent of Central Tax as well as the orders of the appellate authority dated 19.08.2022 passed by respondent No.2-appellate authority and remand the matters back to the Superintendent of Central Tax (respondent No.1 in W.P.No.35040/2022 and respondent No.5 in W.P.No.35073/2022) for passing fresh orders in accordance with law after giving due opportunity of hearing to the petitioners. The above exercise shall be carried out within a period of two months from the date of receipt of a copy of this order. In the meanwhile, petitioners shall submit the returns and make the due payments.

6. Both these writ petitions are accordingly allowed. No costs.

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As a sequel, miscellaneous petitions, pending if any, stand closed.

UJJAL BHUYAN, CJ

C.V.BHASKAR REDDY, J

Date: 12.09.2022
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