

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

270

Date of Decision: 13.04.2023

1. CWP-25720-2022 (O&M)
M/s National Book Binder

Versus

State of Haryana and others

..... Petitioner

..... Respondents

2. CWP-25785-2022 (O&M)
M/s Bhoomika Constructions

Versus

Appellate Authority-cum- Joint Commissioner, State Sales Tax (Appeals),
Faridabad and another

..... Petitioner

..... Respondents

3. CWP-29268-2022 (O&M)
M/s Aban Exim Pvt. Ltd.

Versus

Excise and Taxation Officer

..... Petitioner

..... Respondent

4. CWP-29481-2022 (O&M)
M/s Infra Enterprises

Versus

State of Haryana and others

..... Petitioner

..... Respondents

5. CWP-29504-2022 (O&M)
M/s Badalia Auto

Versus

State of Punjab and others

..... Petitioner

..... Respondents

6. CWP-30161-2022 (O&M)

M/s Mehar Logistics

Versus

State of Haryana

..... Petitioner

..... Respondent

7. CWP-2458-2023 (O&M)

Sangram Projects Private Limited

Versus

Union of India and others

..... Petitioner

..... Respondents

8. CWP-1765-2023 (O&M)

Saya Estate

Versus

Union of India and others

..... Petitioner

..... Respondents

9. CWP-2641-2023 (O&M)

M/s Studio Thorn Integrated Promotions Pvt. Ltd.

Versus

State of Haryana and others

..... Petitioner

..... Respondents

10. CWP-778-2023 (O&M)

Rajiv Kaushal

Versus

State of Haryana and others

..... Petitioner

..... Respondents

11. CWP-3409-2023 (O&M)

M/s Ahuja Kashyap Pvt. Ltd.

..... Petitioner

Versus

The Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority,
Faridabad & Anr.

..... Respondents

12. CWP-4178-2023 (O&M)

M/s Metal Sign Industry

..... Petitioner

Versus

Union Territory of Chandigarh and Anr.

..... Respondents

13. CWP-4196-2023 (O&M)

M/s Gunraaj Enterprises

..... Petitioner

Versus

State of Punjab and others

..... Respondents

14. CWP-4465-2023 (O&M)

Santana Issar

..... Petitioner

Versus

Commissioner, Central Goods & Services Tax & Anr.

..... Respondents

15. CWP-5930-2023 (O&M)

M/s Mohan Foods

..... Petitioner

Versus

State of Haryana and others

..... Respondents

16. CWP-6988-2023 (O&M)

Jannat Valley..... Petitioner

Versus

Union of India and others..... Respondents

17. CWP-6928-2023 (O&M)

M/s PCI Limited..... Petitioner

Versus

State of Haryana and others..... Respondents

18. CWP-5877-2023 (O&M)

M/s Star Facilities Management Ltd..... Petitioner

Versus

Union of India and others..... Respondents

19. CWP-491-2023 (O&M)

Kunal Khattar..... Petitioner

Versus

State of Haryana and others..... Respondents

20. CWP-5209-2023 (O&M)

M/s Aayu Enterprises..... Petitioner

Versus

State of Haryana and another..... Respondents

21. CWP-5309-2023 (O&M)

Green Space Infraheights Pvt. Ltd.

..... Petitioner

Versus

State of Haryana and others

..... Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Ms. Aashima Narula, Advocate
for the petitioner in CWP-6928-2023.

Mr. Peyush Priuthi, Advocate,
Mr. Nitish Bansal, Advocate, and
Mr. Ishaan Loomba, Advocate,
for the petitioner in CWP No. 2458-2023.

Mr. Rishab Singla, Advocate
for the petitioner in CWP-29504-2022.

Mr. Ashwani K. Antil, Advocate and
Mr. M.K. Dutta, Advocate
for the petitioner CWP No. 5877-2023.

Me. Peeyush Pruthi, Advocate
for the petitioner in CWP-29481-2022.

Mr. Sahil Goel, Advocate
for the petitioner CWP No. 5930-2023.

Mr. Nitin Sharma, Advocate
for the petitioner in CWP-778-2023.

Mr. Sandeep Goyal, Advocate, and
Mr. Mukul Singla, Advocate
for the petitioner in CWP-29268-2022, CWP-25720-2022,
CWP-4465-2023, CWP-4196-2023, CWP-4178-2023,
CWP-5209-2023 & CWP-5309-2023.

Mr. B.B. Guhpta, Advocate
for the petitioner in CWP No. 491-2023.

Mr. Himanshu Jain, Advocate
for the petitioner in CWP No. 25785-2022.

Mr. Yogesh Putney, Advocate
for the petitioner in CWP No. 30161-2022.

Mr. Balwinder Singh, Advocate, for
Mr. Rajiv Agnihotri, Advocate
for the petitioner in CWP No. 2641-2023.

Mr. Vikrant Kackria, Advocate,
for the petitioner in CWP No. 3409-2023.

Mr. Rana Gurtej Singh, Advocate, and
Mr. Nikhil Goyal, Advocate,
for the petitioner in CWP Nos. 1765 and 6988 of 2023.

Mr. Basant Kumar, Advocate, and
Mr. V.S. Chauhan, Advocate,
for the petitioner in CWP No. 2458-2023.

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Rishabh Kapoor, Sr. Standing counsel, CBIC
in CWP Nos. 1765 and 4465 of 2023.

Mr. Sumeet Jain, Advocate,
for the respondent-U.T., Chandigarh in CWP No. 4178-2023.

Mr. Suman Jain, Sr. Standing counsel, CBIC and
Mr. Rishabh Jain, Advocate
for respondent No.3 to 6 in CWP No. 2458 of 2023.

RITU BAHRI, J.

1. This order shall dispose of above referred 21 cases as the issues involved in all these cases are identical in nature.
2. Learned counsel for the respondents has placed on record notification No.03/2023-Central Tax dated 31.03.2023 whereby in case of those persons whose registrations has been cancelled under clause (b) or clause (c) of sub-section (2) of Section 29 of the said Act on or before 31.12.2022, can follow the procedure for revocation of cancellation of such

registration. The application for revocation of cancellation of registration can be made upto 30.06.2023 after furnishing the returns due upto the effective date of cancellation of registration. The notification No.03/2023-Central Tax dated 31.03.2023 reads as under :-

“G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following procedure in respect of revocation of cancellation of such registration, namely :-

(a) the registered persons may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of such returns;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation : For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under Section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.”

Keeping in view the above instructions, these writ petitions are disposed of by giving liberty to the petitioner(s) to make an application for revocation of cancellation of registration on the portal when it becomes operational, as per rules. Since the petitioners are suffering on account of cancellation of registration, the respondents will pass appropriate orders on the application expeditiously.

A photocopy of this order be placed on the files of the connected cases.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

13.04.2023

Satyawan

1. Whether speaking/reasoned: Yes/No
2. Whether reportable: Yes/No