

Serial No. 01
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP (C) No. 423 of 2023

Date of Decision: 08.02.2024

M/s ASR Engineering and
Projects Limited

Vs. State of Meghalaya & Ors.

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Chief Justice (Acting)
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner(s) : Mr. S.A. Sheikh, Adv. with
Mr. L.N. Areng, Adv.

For the Respondent(s) : Mrs. T. Yangi B, AAG with
Ms. I. Lyngwa, GA

i) Whether approved for reporting in Law journals etc: Yes/No

ii) Whether approved for publication in press: Yes/No

Per. H.S. Thangkhiew, Chief Justice (Acting):

JUDGMENT AND ORDER (ORAL)

1. The petitioner company was granted GST registration certificate on 25.01.2019, which was cancelled by the respondent No. 3 vide the impugned order dated 25.04.2022, due to non-filing of GST

returns. The petitioner company, is before this Court seeking interference of the impugned order, on the ground that the show cause for cancellation was never received, in view of the fact that the employee who was handling the taxation affairs of the company had resigned without information to the petitioner.

2. Mr. S.A. Sheikh, learned counsel for the petitioner has submitted that the GST returns had been duly filed till March, 2022, and that at this stage the petitioner company undertakes to pay whatever arrears, including penalty and interest thereon, if the cancellation is revoked.

3. Mrs. T. Yangi B, the learned AAG assisted by Ms. I. Lyngwa, learned GA on behalf of all the respondents, submits that the writ petition is liable to be dismissed, and no orders are necessary, inasmuch as, Section-30 of The Meghalaya Goods and Services Tax Act, 2017 provides that any registered person whose registration is cancelled, may apply for revocation of cancellation of the registration in the prescribed manner within 30(thirty) days, from the date of service of the cancellation order.

4. Having heard the learned counsels for the parties and on examination of the materials on record, in view of the presence of the alternate and efficacious remedy available to the petitioner, this Court is not inclined to entertain this writ petition, or pass any orders at this stage.

5. Accordingly, this writ petition is disposed of with a direction that the petitioner is at liberty to seek alternate remedy under The Meghalaya Goods and Services Tax Act, 2017. The respondents may consider the prayer of the petitioner sympathetically.

6. With the above noted directions, this matter stands closed and is disposed of.

(B. Bhattacharjee)
Judge

(H.S. Thangkhiew)
Chief Justice (Acting)

Meghalaya
08.02.2024
"V. Lyndem PS"