

W.P.A. 13308 of 2024

**Shwetaal Homes Private Limited
Versus
The Superintendent of Central Goods and Services
Tax & Central Excise & Ors.**

Mr. Rajarshi Chatterjee
Ms. Suman Sahani

...For the petitioner

Mr. Bhaskar Prosad Banerjee
Mr. Sujit Mitra

...For the respondent nos. 1 and 2

1. The instant writ petition has been filed, inter alia, challenging the order dated 25th April 2024 issued under Section 29 of the CGST Act, 2017 (hereinafter referred to as the “said Act”).

2. Mr. Chatterjee, learned advocate appearing for the petitioner by drawing attention of this Court to the show cause notice submits that despite the fact that the show cause notice refers to certain supporting documents attached to the same, no such supporting documents were enclosed/attached to the said show cause notice dated 12th April 2024.

3. It is further submitted that the aforesaid show cause notice does not disclose the basis for the reasons for which the petitioner’s registration under the said Act was proposed to be cancelled. By drawing attention of this Court to the order dated 25th April 2024, it is submitted that the said order is bereft of any reasons. The said order merely records that the effective date of cancellation of registration is 19th June 2023. He submits that the aforesaid order cannot be sustained and the same should be set aside.

4. Mr. Banerjee, learned advocate appearing for the respondents on 10th July 2024 has sought for an

accommodation to take appropriate instructions in this matter. Today, he candidly submits that apart from the aforesaid order, no other reasons were appended to the same.

5. Heard the learned advocates appearing for the respective parties and considered the materials on record.

6. It would appear that the show cause notice dated 12th April 2024 indicates that the petitioner's registration had been obtained by means of fraud, wilful misconduct or suppression of facts. As such the petitioner was called upon to file its response. The said notice, specifically records "*kindly refer to the supporting documents attached for case specific details*". It is, however, the petitioner's case that no such supporting documents were either attached to the said show cause notice or was made over to the petitioner, despite the fact that the petitioner, by an undated letter appearing at page 23 of the writ petition, had called upon the respondents to disclose specific details, based on which the said show cause notice had been issued.

7. It may also be noted that the order of cancellation is also bereft of any reasons and as such the same cannot be sustained. Having regard to the aforesaid the order of cancellation of petitioner's registration dated 25th April 2024 is set aside and the

matter is remanded back to the proper officer for passing a fresh decision on the basis of the show cause notice dated 12th April 2024 upon disclosing all particulars along with supporting documents in relation to the grounds based on which the show-cause had been issued by the respondents proposing to cancel the petitioner's registration. Such basis must be supplied to the petitioner within 10 days from date.

8. The petitioner shall be at liberty to respond to the same by filing additional response within a period of 10 days thereafter. The proper officer is directed to dispose of the said proceedings within 4 weeks from the date of communication of this order upon giving an opportunity of hearing to the petitioner.

9. With the above directions and observations, the writ petition being WPA 13308 of 2024 is ***disposed of***.

10. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)