Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.584 OF 2023

M/s. Twenty First Century Iron and
Steels Limited,
33, A/1, 35-1/A, Ground Floor,
Dhargal Village, Opp. RTO Naka,
Pernem, North Goa, Goa 403 513.
(Represented through its authorized
signatory Mr Sai Kiran Mulvi,
Indian National, aged 32 years. ...Petitioner

Versus

1. Deputy Commissioner of State Tax
(Appeals),
Office of the Commissioner of State
Tax, 2nd Floor, Rajya Kar Bhavan,
Altinho, Panaji-Goa.

2. State Tax Officer, Pernem Ward,
Behind Bhagawati Temple,
Mauswada, Pernem, Goa 403 512. ...Respondents

Mr. Rajiva Srivastava with Mr V.R. Madkaikar, Advocates for the Petitioner.

Mr Deep Shirodkar, Additional Government Advocate for Respondent Nos.1 and 2.

**CORAM : BHARATI DANGRE &
NIVEDITA P. MEHTA, JJ.**

DATE : 18th AUGUST 2025

ORAL JUDGMENT : *(Per Bharati Dangre, J.)*

1. Heard learned counsel for the parties.

2. By consent of the parties, we issue 'Rule' by making it returnable forthwith.

3. On 18.10.2022, a show cause notice was issued to the petitioner asking the petitioner to show cause as to why the registration granted under Section 29 of the Goa GST Act, 2017 read with Rule 21 of the Goa Goods and Services Tax Rules, 2017, should not be cancelled. The show cause notice merely refer to the provision, and state that the registration granted to a person is liable to be cancelled if the said person does not conduct any business from the declared place of business.

4. The specific contention raised by the learned counsel for the petitioner is, that no details are offered in the show cause notice and the entire exercise was perfunctory.

Despite this, the petitioner responded to the show cause notice but this once again resulted into a perfunctory exercise of issuing the impugned order on 18.10.2022 by cancelling the registration certificate with effect from 01.07.2017.

5. When we have perused the show cause notice as well as the impugned order, it is evidently clear to us is that the entire exercise is carried out superficially as at the time of issuance of the show cause notice except referring to a clause, no material has been indicated to the petitioner as to on what basis the determination/adjudication of the show cause notice is expected and as if this was not enough, when the order is passed on 18.10.2022, it is completely unreasoned order.

Reflection of reason is the essence of adjudication process and this as well applies to the orders passed under the GST Act by respondent no.2.

6. On this limited ground, we deem it appropriate to quash and set aside order dated 19.01.2023 though we permit respondent no.2 to issue a fresh show cause notice, which shall be in consonance with the statutory provisions, reflecting the mind of the Authority, so that the petitioner/the noticee is in a position to respond. The petitioner is also entitled to file a reply afresh by taking into consideration the material that shall be furnished and which shall be then adjudicated by a well reasoned order.

7. The impugned order passed by respondent no.2 is upheld by the Deputy Commissioner of State Tax (Appeals) and the First Appellate Authority on 07.08.2023, once again by relying upon certain documents. However, we find that if the order in original itself do not assign any reasons, the reasons cannot be supplied by the appellate Authority and for this reason also we quash and set aside the order of Appellate Authority.

The petition is made absolute in above terms.

NIVEDITA P. MEHTA, J. **BHARATI DANGRE, J.**

Signed by: NITI KISHOR HALDANKAR
Designation: Private Secretary
Date: 20/08/2025 14:29:20