IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8552 OF 2025

Swapnil Prakash Bhogle … Petitioner

Versus

Union of India Through
Revenue Department And Ors. … Respondents

Mr. Raja G. Valechha, for Petitioner.

Mr. Karan Adik a/w Ms. Sangeeta Yadav (through Video-Conferencing), Mr. Umesh Gupta, Mr. Parimal Wagh, for Respondents.

CORAM : M.S. Sonak &
Jitendra Jain, JJ.

DATED : 29 July 2025

ORAL ORDER : *(Per M.S. Sonak, J.)*

1. Heard the learned counsel for the parties.

2. Rule. The Rule is made returnable immediately, at the request and with the consent of the learned counsel for the parties.

3. The Petitioner challenges the show cause notice dated 18 August 2023, the cancellation order dated 31 August 2023, and the order dated 08 December 2023, by which the Petitioner's Application for revocation of cancellation was rejected.

4. The Petitioner had filed an Appeal against the order of cancellation, but the same was dismissed, because it was barred by limitation. Ordinarily, in such a situation, we would not have entertained this Petition.

5. However, in the peculiar facts of this case, we are satisfied that the entire action of the Respondents is in gross violation of the principle of natural justice and fair play. Therefore, we have entertained this Petition.

6. The impugned show cause notice dated 18 August 2023 is as vague as vagueness can be. This requires the Petitioner to show cause as to why the registration should not be cancelled because of *'Non compliance of any specified provisions in the GST Act or the rules made therein as may be prescribed'.*

7. The show-cause notice does not allege non-compliance with any specific provisions of the Act or rules. A general statement about non-compliance with any specified provisions of the GST Act or rules does not amount to giving a valid show cause notice, nor does it amount to providing a reasonable opportunity to the Petitioner to show cause for any alleged violation. The entire purpose of issuing a show-cause notice is to enable the notice recipient to know the charge so as to file an effective response or explanation. A vague show-cause notice frustrates this purpose.

8. Still, the Petitioner did file a reply in the context of his place of business. The order for cancellation for registration dated 31 August 2023 does not reflect any consideration of such reply. In fact, this order does not even specifically refer to the cancellation of registration except in its title. Mr. Adik states that this order must be read in conjunction with the show cause notice dated 18 August 2023. We cannot agree. The cancellation order must reflect the due consideration of the noticee’s response and contain reasons for the drastic action of cancellation of the registration.

9. As noted earlier, the show-cause notice in this case is blissfully vague. Therefore, if this order dated 31 August 2023 is to be read along with the vague show cause notice dated 18 August 2023, even this order dated 31 August 2023 must be set aside. This order is vague, non-speaking and unreasoned.

10. The Petitioner then applied for revocation of the cancellation, again, by furnishing material regards the place of business. Even this Application was rejected on 08 December 2023, stating that the valid address proof for the place of business had not been submitted. This is more of a conclusion than a reason. There is nothing even in this order to indicate any consideration of the compliance filed by the Petitioner.

11. For all the above grounds, we quash and set aside the show cause notice dated 18 August 2023, the cancellation order dated 31 August 2023 and the order of rejection of Application for revocation of cancellation dated 08 December

2023. As a result of such quashing, the Petitioner's registration would revive and is declared as revived.

12. However, since we have only interfered with the impugned orders on the grounds of breach of natural justice, nothing in this order will prevent the Respondents from issuing a new show cause notice containing all relevant details to the Petitioner, should they wish to cancel the Petitioner's registration. This time, however, the Respondents must consider the Petitioner's response to the show cause notice and issue a reasoned decision.

13. All contentions of the parties on the merits of the matter are left open.

14. The Rule is made absolute in the above terms without any costs order. All concerned must act on an authenticated copy of this order.

(Jitendra Jain, J) **(M.S. Sonak, J.)**