IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-4083-2025
Date of decision: 24.02.2025

VK Constructions ....Petitioner

Versus

Union of India and others ....Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Shantanu Bansal, Advocate,
for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel,
for the respondent/CBIC.

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ARUN PALLI, J. (Oral)

The petitioner (VK Constructions) prays for a Certiorari, to quash the order dated 15.01.2025 (P-8), vide which, the Superintendent, Range 28, Kurukshetra Ward 4, Kurukshetra, (respondent No.2), has rejected the application moved by it, for amendment of the Principal Place of Business, under Rule 9(4) of the Central Goods and Services Tax Rules, 2017. For, the necessary address details were incomplete, and valid address was required to be provided by the assessee.

Learned counsel for the petitioner submits that currently, the Principal Place of Business of the petitioner is Plot No.31, Chanarthal Basti, Thanesar, Kurukshetra, Haryana, for which, it was duly registered. Whereas, it sought to move the same to Waka Patti Jaharmada, near Amir Chand Kakkar College, GT Road, Jaharmada, Shahbad, Kurukshetra, Haryana, which is also registered as an additional place of business since 13.11.2024. He asserts that the impugned order was issued, after seeking additional information/clarification from the petitioner, vide notice dated 25.12.2024 (P-4). In this regard, he submits that vide Annexure P-5 and P-6, the petitioner duly provided all the necessary information/documents that were sought for, i.e. Geo-tagged location, Aadhaar Card etc., which conclusively establish the location of the premises of the petitioner. However, since the GST registration is still linked with the Principal Place of Business (Thanesar, Kurushetra), the petitioner is being subjected to undue hardship, for neither valid bills/invoices could be issued, nor goods could be transported from Shahbad. Further, he submits that the authorities had even carried out physical inspection of the premises at Shahbad on 09.01.2025. And, a CCTV recording of the concerned Inspector and Superintendent, who inspected the site, completely fortifies this position. Not just that, he submits that what is more astonishing is**:** the impugned order is not signed by the competent authority/Proper Officer, but by the Superintendent, Range 28. Not just that, he submits, on the one hand, the application of the petitioner was rejected for want of complete address, and on the other, the impugned order was communicated to it, at the proposed Principal Place of Business. Thus, it is urged that at any rate, the reason that formed basis of the impugned order, ***"Address Details provided are incomplete***", is apparently perverse and unsustainable.

On February 14, 2025, learned counsel for the respondent/CBIC had caused appearance and sought time to seek instructions and/or submit a specific affidavit. Accordingly, reply on behalf of the respondents, filed in Court today, is taken on record. Copy furnished.

However, upon being specifically confronted with the factual position, as indicated above, learned counsel for the respondents concedes that the impugned order is indefensible, being erroneous and non-speaking. Further, the stand set out in the reply does not address any of the issues that are raised in the petition. And, what is stated in paragraph 2 thereof is: for the investigation against the petitioner by the Anti-Evasion Branch of CGST Division Kurukshetra, as regards wrongly availment of Input Tax Credit, was in progress, the subject application has been rejected. Accordingly, he submits that in the given situation, the impugned order be deemed to have been recalled/withdrawn. For, the competent authority shall re-visit the matter in issue and pass appropriate orders, in accordance with law, within three days from today.

That being so, learned counsel for the petitioner submits that let the petition be disposed of, in terms of the statement made by learned counsel for the respondents.

In the wake of the position sketched out above and in terms of the statements made by learned counsel for the parties, the petition is accordingly disposed of.

This Court is sanguine that the authorities shall look into the matter in the right earnest. And the appropriate orders, assigning reasons in support thereof, shall be passed, at the earliest.

Needless to assert that this order shall not constitute any expression of opinion on the merits of the case of either party, for, as indicated above, the competent authority shall examine the concerns/grievances of the petitioner, strictly in accordance with law.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

24.02.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No