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2026:GAU-AS:15401

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/3857/2026

MOHAMMED LUTHFUR RAHMAN
SON OF ABDUL NOOR, AGED ABOUT- 40 YEARS, PRESENTLY RESIDING AT PROFESSOR GOLLY HOUSE NO. 9, S.S. ROAD, LAKHTOKIA, P.S.- PANBAZAR, P.O.- PANBAZAR, GUWAHATI- 781001 IN THE DISTRICT OF KAMRUP M, ASSAM, CONTACT NO. 9613602552.

VERSUS

THE UNION OF INDIA AND 2 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER OF STATE TAX
ASSAM
DISPUR
GUWAHATI 781006.

3:THE ASSISTANT COMMISSIONER OF STATE
TAX
GUWAHATI
- B- 2
KAR BHAWAN
G.S. ROAD
GANESHGURI
DISPUR
GUWAHATI-781006

BEFORE

HON'BLE MR. JUSTICE DEVASHIS BARUAH

For the Petitioner(s) : Mr. S. Das, Advocate

For the Respondent(s) : Mr. B. Gogoi, Addl. AG, Assam
: Mr. K. Gogoi, CGC

- Date on which Judgment was reserved : NA
- Date of Pronouncement of Judgment : **12.10.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : Yes
- Whether the full Judgment has been Pronounced : NA

JUDGMENT AND ORDER (ORAL)

Heard Mr. S. Das, the learned counsel appearing on behalf of the Petitioner and Mr. K. Gogoi, the learned CGC appearing on behalf of the Respondent No.1. I have also heard Mr. B. Gogoi, the learned Additional Advocate General who is also the Standing counsel of the Finance and Taxation Department of the Government of Assam appearing on behalf of the Respondent Nos. 2 and 3.

2. The Petitioner herein is aggrieved by the action on the part of the Respondent No.3, who cancelled the Petitioner's GST registration vide an order dated 14.07.2026 and as such approached this Court.

3. The brief facts which led to the filing of the present proceedings is that the Petitioner carries on the business in the name and style of M/s Euro Fashion, having its principal place of business as S.S. Road, Lakhtokia, Guwahati and an additional place of business at Opposite Sikh Mandir, S.S. Road, Fancy Bazar, Guwahati. The Petitioner is registered both under the Central Goods and Services Tax Act, 2017 (for short 'CGST Act, 2017) as well as the Assam Goods and Services Tax Act, 2017 (For short AGST Act, 2017'). The registration number so provided to the Petitioner is 18ATIPR4544F1ZF. The Annexure-1 to the writ petition is the Registration Certificate.

4. In the said Registration Certificate, Petitioner's principal place of business has been duly mentioned. In addition to that, it is also mentioned that the Petitioner has an additional place of business at Opposite Sikh Mandir, S.S. Road, Fancy Bazar, Guwahati, in the district of Kamrup (Metro), Assam, 781001.

5. It is relevant at this stage to take note of that there is a landlord-tenant dispute in respect to the Petitioner's additional place of business and in that regard, a suit being Title Suit No.101/2026 is presently pending. In the said suit, an injunction order has also been passed in Misc. (J) Case No.195/2026, wherein the parties have been directed to maintain status quo as regards

the suit premises.

6. The Petitioner further in terms with Section 5(4) of the Assam Urban Area Rent Control Act, 1972 has been depositing the rent to his landlord in respect to the additional place of business. This is evidenced by the challans which have been enclosed as Annexure-4 to the writ petition.

7. On 18.06.2026, a Show Cause Notice was issued to the Petitioner asking the Petitioner as to why the Petitioner's registration should not be cancelled for not submitting the rent agreement. The Petitioner on receipt of the said Show Cause Notice, submitted a detailed reply stating inter alia that in respect to his principal place of business, there is no dispute and the rent agreement was also submitted. However, in respect to the additional place of business, the Petitioner stated that there is a dispute between the Petitioner and his landlord for which a suit is pending and an injunction order had also been passed. Taking into account that no decision in that regard was taken and at the time of issuance of the Show Cause Notice dated 18.06.2026, the Petitioner's registration was put under suspension, the Petitioner was compelled to approach this Court by filing a writ petition being WP(C) No.3519/2026. The learned Coordinate Bench disposed of the said writ petition vide an order dated 26.06.2026, directing the

Respondent No.3 herein to consider the reply submitted by the Petitioner in response to the Show Cause Notice dated 18.06.2026 and pass an order under Section 29 of the CGST Act read with Rule 21A and Rule 22 of the CGST Rules, as expeditiously as possible but within an outer limit of 15 days from the date a certified copy of the order along with the copy of the writ petition with annexures is served upon the Respondent No.3.

8. The Petitioner thereupon submitted the certified copy of the order dated 26.06.2026 passed in WP(C) No.3519/2026 along with a copy of the writ petition and the enclosures therewith. Subsequent thereto, vide an order dated 14.07.2026, the registration of the Petitioner was cancelled on the ground that the Petitioner failed to submit the rent agreement and it is under such circumstances the present writ petition has been filed.

9. The learned Coordinate Bench of this Court vide an order dated 10.08.2026 issued notice.

10. An affidavit-in-opposition has also been filed by the Respondents thereby enclosing the Speaking Order dated 14.07.2026.

11. This Court has heard the learned counsels appearing on behalf of the parties and has perused the materials on record including

the provisions of the CGST Act, 2017 as well as the Rules framed thereinunder.

12. Section 29 of the CGST Act of 2017 stipulates as to when a Proper Officer can cancel or suspend the registration. Sub-Section (2) of Section 29 of the CGST Act of 2017 is relevant for the purpose of the present proceedings and as such the said Sub-Section (2) of Section 29 of the CGST Act of 2017 along with the provisos are reproduced herein under:

"***Section 29 – Cancellation [or suspension] of registration***

(1) *……..*

(2) *The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,–*

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished [the return for a financial year beyond three months from the due date of furnishing the said return]; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for [such continuous tax period as may be prescribed]; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:

Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

13. A perusal of the above quoted Sub-Section (2) of Section 29 of the CGST Act of 2017 would show that the circumstances when the registration of a person can be cancelled from such date, including any retrospective date.

In the backdrop of the present facts, Clauses (b), (c), (d), and (e) of Sub-Section (2) of Section 29 of the CGST Act of 2017 has no application. However, Clause (a) of Section 29(2) at best can be applied inasmuch as, it stipulates that when a registered person has contravened the provisions of the Act or the rules made thereunder as may be prescribed. The prescription can be seen at Rule 21 of the Central Goods and Services Tax Rules, 2017 (for short 'the Rules of 2017') which stipulates as to when the registration can be cancelled in certain cases. The said Rule 21 of the Rules of 2017 being relevant is reproduced herein under:

"***Rule 21. Registration to be cancelled in certain cases.—***

The registration granted to a person is liable to be cancelled, if the said

person—

(a) does not conduct any business from the declared place of business; or

(b) issues invoice or bill without supply of goods or services [or both] in violation of the provisions of the Act, or the rules made thereunder; or

(c) violates the provisions of section 171 of the Act or the rules made thereunder.

(d) violates the provision of rule 10A.

(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

*(f) furnishes the details of outward supplies in **FORM GSTR-1** [as amended in FORM GSTR – 1A if any,] under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or*

(g) violates the provision of rule 86B;

(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or

(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods."

14. From a perusal of the above Rule, it would show that if a person does not conduct any business from the declared place of business, the registration granted to a person is liable to be cancelled. In other words, if a person has declared a particular place of business and upon inspection being carried out, it is found that the person is no longer carrying on the business in the same location, the registration of the person can be cancelled.

15. This aspect is further clear from a reading of Rule 25 of the Rules of 2017 which stipulates about the physical verification of the business premises in certain cases. Taking into account that in the present case, the Petitioner had duly submitted the rent agreement in respect to the principal place of business, as is noted in the Certificate of Registration and it is on the ground that the Petitioner had failed to submit the rent agreement in respect to the additional place of business, this Court now finds it relevant to take note of the Form REG-01. This form is relevant inasmuch as, an application for registration is in terms with Form REG-01 and further, Rule 8 of the Rules of 2017 also mandated that what are the documents required to be submitted is mentioned in the form.

16. A further perusal of the Form REG-01 stipulates the list of documents to be uploaded. Interestingly, the documents which are to be uploaded only pertains to the proof of principal place of

business and has no relation as regards the proof of additional place of business. The relevant portion of the Form REG-01 which is at Serial No.3 under the caption "list of documents to be uploaded" being relevant, is reproduced herein under:

"***3***. *Proof of Principal Place of Business:*

(a) For Own premises –

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises-

A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises no covered in (a) & (b) above -

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded."

17. In the backdrop of the above, let this Court now consider the Show Cause Notice dated 18.06.2026 as well as the Speaking Order dated 14.07.2026.

18. A perusal of both the Show Cause Notice dated 18.06.2026 as well as the Speaking Order dated 14.07.2026, refers to the additional place of business. There is no dispute that the Petitioner has not provided the rent agreement for the principal place of business.

19. Under such circumstances, it is therefore the opinion of this Court that to cancel the registration for not submitting the rent agreement in respect to the additional place of business appears to be contrary to the provisions of the CGST Act of 2017, the Rules of 2017 as well as the Form REG-01 which is a part of the Rules of 2017. Even otherwise, it is pertinent to take note of that in respect to the principal place of business, there is no requirement of a rent agreement if an affidavit to that effect along with any document in support of possession of the premises like copy of the electricity bill is submitted.

20. Considering the above, the writ petition therefore stands disposed of with the following observations and directions:

(i) The Show Cause Notice dated 18.06.2026 is set aside and

quashed.

(ii) The Speaking Order dated 14.07.2026 as well as the order dated 14.07.2026 issued by the Respondent No.3 is set aside and quashed.

(iii) The GST registration of the Petitioner bearing No.18ATIPR4544F1ZF is restored with effect from the date of suspension of the Petitioner's registration i.e. on 18.06.2026.

(iv) There shall be no order as to costs.

Bijoy Saha

Digitally signed by Bijoy Saha
Date: 2026.10.14 12:41:55 +05'30'

JUDGE

Comparing Assistant