IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12760 OF 2025

M/S Om Enterprises Thr.
Proprietor Mr. Nagesh
Gopichand Motwani ...Petitioner
Vs
The Union Of India Thr.
Secretary And Ors ...Respondents

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Mr. Santosh Punalkar a/w. Adv. Bharat Raihcandani (Through VC), i/b. UBR legal, Advocate for petitioner.

Mr. Vijay Kelledar, Advocate for UOI.

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CORAM : R.G. AVACHAT AND
AJIT B. KADETHANKAR, JJ.

DATE : 29th JANUARY, 2026.

P.C:

1. The petitioner's GST registration came to be cancelled by an order passed by the respondent authority. On 12th October 2022, the petitioner was served with a show-cause notice alleging that the registration had been obtained by means of fraud, wilful misstatement, or suppression of facts. The said show cause notice read as follows :

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that

> your registration is liable to be cancelled for the following reasons:
> 1. In case, Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.
> You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.
> You are hereby directed to appear before the undersigned on 19/10/2022 at 12:10 PM.
> If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.
> Please note that your registration stands suspended with effect from 12/10/2022.

2. Pursuant to the said show-cause notice, the petitioner submitted a reply and attempted to satisfy the authority that the proposed action could not be taken against him. However, on 28th October 2022, the respondent authority passed the impugned order cancelling the petitioner's registration. The reasons recorded in the said order read as follows:

Order for Cancellation of Registration

This has reference to your reply dated 22/10/2022 in response to the notice to show cause dated 12/10/2022.
Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s):
1. State GST Office written letter to this Office that they visited the premises & found that the party is not genuine, on that basis the SCN in form REG 17 given to the party on 12/10/2022, as no response received from taxpayer the cancellation is hereby cancelled.
The effective date of cancellation of your registration is 12/10/2022.

Determination of amount payable pursuant to cancellation:
Accordingly, the amount payable by you and the computation and basis thereof is as follows:
The amounts determined as being payable above are without prejudice to any amount that may be found to be payable by you on submission of final return furnished by you.
You are required to pay the following amounts on or before failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Total
Tax	0	0	0	0	0.0
Interest	0	0	0	0	0.0
Penalty	0	0	0	0	0.0
Others	0	0	0	0	0.0
Total	0.0	0.0	0.0	0.0	0.0

3. The learned Advocate for the petitioner submits that there are serious inconsistencies between the allegations contained in the show-cause notice and the reasons recorded in the impugned order. He fairly submits that the petitioner had, in fact, discontinued his business, which aspect has not been considered by the respondent authority either while issuing the show-cause notice or while passing the impugned order.

4. Per contra, the learned Advocate for the respondents submits that the respondent authority has acted under Section 29 of the CGST Act, 2017 thereby demonstrating that the petitioner has an efficacious statutory remedy to seek revocation of the cancellation order under section 30 of the CGST Act, 2017. The said Section 30 is reproduced herein below :

Section 30. Revocation of cancellation of registration.-

**(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in 2[such manner, within such time and subject to such conditions and restrictions, as may be prescribed.]

1**[****]**

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

[3][Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.]

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

5. Upon perusal of the record, it reveals that the show-cause notice is nothing but a cyclostyled notice issued by the concerned authority. We are constrained to observe that the responsible authority has not even adverted to the contents of the show-cause notice nor to the reply filed by the petitioner while passing the impugned order. The show-cause notice and the impugned order disclose serious discrepancies, which are apparent on the face of the record

6. Ordinarily, this Court would be slow in entertaining a writ petition when an efficacious statutory remedy is available. However, considering the facts of the present case and the failure of the respondent authority to exercise its jurisdiction in accordance with the provisions of the statute, we deem it appropriate to interfere in the matter. It is apparent that the concerned authority has acted in an utterly casual and mechanical manner. The show cause notice is for one thing and the impugned order sounds something else. No particulars of alleged defects or objections are narrated in any communication. Merely engaging a

party in a series of litigation is not the object of the statute. The impugned order tempts us to allow the writ petition with costs to be saddled on the concerned authority. However, Mr. Killedar, the learned Advocate for respondents submits that the recitals appear to have been cyclostyled mistakenly, and that there is no element of intentional prejudice to the petitioner.

7. Accordingly, we hold that the petitioner has made out a case warranting interference under Article 226 of the Constitution of India. Writ Petition is, therefore, allowed in the following terms:

ORDER

(i) The impugned order dated 28th October 2022 passed by respondent no.3 is hereby quashed and set aside.

(ii) Consequently, the petitioner's GST registration stands restored.

8. The Writ Petition stands disposed of accordingly.

[AJIT B. KADETHANKAR, J.] **[R.G. AVACHAT J.]**