2026:AHC:212096-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4110 of 2026

M/S Om Enterprises

.....Petitioner(s)

Versus

State Of Uttar Pradesh And Another

.....Respondent(s)

Counsel for Petitioner(s) : Pranjal Shukla, Priyanshu Kesarwani
Counsel for Respondent(s) : C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE JAI KRISHNA UPADHYAY, J.

1. Heard Ms. Shreya Agarwal, Advocate holding brief of learned counsel for the petitioner and Sri Ankur Agarwal, learned counsel for the revenue.

2. Submission is, the registration of the petitioner had been cancelled for the following reason :

> *"1. Rule 21(a) - Person does not conduct any business from declared place of business/place of business not found."*

3. The document appended with the show-cause notice, forming the material basis for such notice is a survey report. That is wholly vague and generic, inasmuch as it merely records that an attempt was made to contact the petitioner on its registered phone number, but no response was received and upon inquiry made from an unidentified and undisclosed person, it was informed that the petitioner firm does not exist. The identity of the person questioned and the particulars of the inquiry have not been disclosed. To that extent, the material relied upon is vague and generic and such as may not be rebutted. Consequently, the proceedings initiated pursuant to the impugned show-cause notice cannot be sustained in law.

4. Reliance has been placed on the decision of the Delhi High Court in **Akash Bansal vs Superintendent Range - 109 Central Goods and Services Tax Department, (2025) SCC OnLine Del 5495**.

5. While *prima facie* merit exists, at present, no useful purpose would be served in keeping the present pending or calling for counter affidavit as the reasons for cancellation of the registration have not been disclosed, yet the allegation of non-existence of the firm may constitute a heavy charge.

6. Accordingly, the present petition is disposed of with the following directions:

(i) Respondent no.2 shall make available to the petitioner all material being relied against as may warrant cancellation of its registration. That compliance may be made within a period of one week from today.

(ii) Subject to that compliance, the petitioner may furnish its reply within a period of two weeks therefrom.

(iii) Thereafter, respondent no.2 may fix a short date of personal hearing and pass an appropriate reasoned order strictly in accordance with law. In that, the petitioner may remain within its rights to contend - if at all the registration is to be cancelled, it may not be cancelled with retrospective effect.

(iv) Thus, the proceedings may be concluded on or before 31.12.2026. The rights of the petitioner may abide by that further order to be passed by respondent no.2.

October 9, 2026
Abhilash

(Jai Krishna Upadhyay,J.) **(Saumitra Dayal Singh,J.)**

Digitally signed by :-
ABHILASH SINGH
High Court of Judicature at Allahabad