

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 6315 of 2022

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SING TRADERS
Versus
STATE OF GUJARAT

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Appearance:

MS MANVI A DAMLE(10805) for the Petitioner(s) No. 1

for the Respondent(s) No. 2,3

ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP for the
Respondent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE J.B.PARDIWALA
and
HONOURABLE MS. JUSTICE NISHA M. THAKORE

Date : 06/04/2022

ORAL ORDER

(PER : HONOURABLE MS. JUSTICE NISHA M. THAKORE)

1. By this writ application under Article 226 of the Constitution of India, the writ applicant has prayed for the following reliefs:

“(a) To issue a writ in the nature of certiorari and or any other appropriate writs, order or direction for calling of records of proceedings initiated pursuant to show-cause notice dated 14.02.2022 and after perusing the same be pleased to quash and set aside show cause notice dated 14.02.2022 and order dated 22.02.2022 passed thereon by State Tax Officer, Ghatak 13, Ahmedabad, and be further pleased to direct restoration of registration bearing number 24CDCPR3552B1ZX;

“(b) To pass an ex-parte ad interim order staying the operation, execution and implementation of the order dated 22.02.2022 bearing reference no. ZA240222104600G passed by State Tax Officer, Ghatak 13, Ahmedabad, pending the hearing and final disposal of present petition; and

“(c) Grant such further and other interim reliefs, as this Hon'ble Court may deem fit and proper in the present nature and circumstances of the case.”

2. The brief facts, as emerges from the record, are summarized as under:

2.1 The writ applicant is registered under the Gujarat Goods and Service Tax Act, 2017 (for short 'the Act, 2017). A show cause notice dated 14.02.2022 was issued by the State Tax Officer, Ghatak – 13, Ahmedabad, in Form GST REG-17/31 under Section 29 of the CGST Act, 2017 read with Rule 22(1) of the CGST Rules, 2017. The reason specified in the said show cause notice reads as under:

“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. DEALER FOUND SUSPICIOUS. NO DOCUMENTS FOUND AT THE PLACE OF BUSINESS.

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 21/02/2022 at 11:00.

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 14/02/2022.”

2.2 Pursuant to the show cause notice, the writ applicant was required to submit his reply within a period of seven days, failing which, the case was to be decided ex-parte. On 22.02.2022, the State Tax Officer, Ghatak-13, Ahmedabad, passed ex-parte order of cancellation of registration. The contents of the said order reads thus:

“Order for Cancellation of Registration

This has reference to your reply dated 21/02/2022 in response to the notice to show cause dated 14/02/2022

*Whereas no reply to notice to show cause has been submitted;
Whereas on the day fixed for hearing you did not appear,*

*The effective date of cancellation of your registration is
11/01/2022*

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 you on
submission of final return furnished by you.*

*You are required to pay the following amounts on or before
04/03/2022 failing which the amount will be recovered in
accordance with the provisions of the Act and rules made
thereunder."*

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

3. We have heard Ms. Manvi Damle, the learned counsel appearing for the writ applicant and Mr. Utkarsh Sharma, the learned AGP appearing for the respondents.

4. On bare perusal of the the contents of the show cause notice as well as the impugned order, we find that the said show cause notice is absolutely vague, bereft of any material particulars and the impugned order is also vague and a non-speaking order. We quash and set aside the impugned order dated 22.02.2022 and remit the matter to the respondent No.2 for denovo proceedings in accordance with law. In view of the fact that we have quashed the order of cancellation of GST registration, the GST registration stands revived.

5. With the aforesaid, this writ application stands disposed of.

(J. B. PARDIWALA, J)

(NISHA M. THAKORE,J)

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