

(2025) 01 RAJ CK 1646

In the Rajasthan High Court, Jodhpur Bench

Case No : Civil Writ Petition No.10804 Of 2024

Shree Chaturbhuj Construction Buildcom

APPELLANT

Vs

Union Of India

RESPONDENT

Date of Decision : 24-01-2025

Acts Referred:

Constitution of India, 1950 — Article 14

Citation : (2025) 01 RAJ CK 1646

Hon'ble Judges : Arun Monga, J

Bench : Division Bench

Advocate : Manvendra Singh, Saumya Choudhary, Ananya Rathore, Tanuj Jain, Mukesh Dave

Final Decision : Disposed of

Judgement

Shubha Mehta, J

1. This petition is filed seeking quashing of orders dated 31.07.2023, 18.10.2023 and 29.01.2024 cancelling the registration under the Central Goods and Services Tax Act, 2017 (hereafter 'the CGST Act'), rejecting the application for revocation of cancellation of registration and dismissing the appeal respectively.

2. The brief facts are that the petitioner-firm was registered under the GST Acts. On failure to furnish the GST returns for continuous period of six months, the registration was cancelled vide order dated 31.07.2023. The petitioner on 24.08.2023 filed an application under Section 30 of the CGST Act for revocation of order cancelling registration. The application was rejected on 18.10.2023. The appeal was dismissed holding that application of revocation was not filed within the stipulated time and hence, the present writ petition.

3. Learned counsel for the petitioner submitted that the registration certificate was cancelled vide order dated 31.07.2023, and the application for revocation was filed within thirty days of the passing of the order.

4. Learned counsel for the respondents submits that the petitioner has remedy of appeal against the order passed by the first appellate authority. The contention is that the petitioner failed to file the returns for more than six months and consequently the registration certificate was cancelled.

5. The cancellation of registration certificate affects the right of petitioner to carry on trade. The non-functioning of the GST Tribunal has left the petitioner remediless and hence the writ petition is entertained.

6. It is not contested that the order of cancellation of registration certificate is dated 31.07.2023 and the application of revocation order was filed within thirty days of service of the cancellation order. The dismissal of appeal was based upon a factual error. The date from which the cancellation of registration was effective was taken for computing limitation where as the relevant date is of service of the cancellation order.

7. The impugned order of the appellate authority is set-aside and the matter is remitted back for deciding the appeal afresh.

8. The writ petition is allowed.