

[2022] 138 taxmann.com 436 (Gujarat)[27-04-2022]

GST : Order of cancellation of registration and order rejecting application seeking revocation of cancellation are not sustainable as hearing was not granted and proper reasons were not assigned, violating principles of natural justice; Show cause notice issued is bereft of any material particulars and the same is quashed



[2022] 138 taxmann.com 436 (Gujarat)

HIGH COURT OF GUJARAT

Pantone Enterprises (P.) Ltd.

v.

Union of India

**J.B. PARDIWALA AND MS. NISHA M. THAKORE, JJ.
R/SPECIAL CIVIL APPLICATION NO. 6847 OF 2022 AND OTHS.
APRIL 27, 2022**

Registration - Cancellation of registration - Violation of principles of natural justice - Opportunity of personal hearing - Whether order of cancellation of registration and order rejecting request for revocation of cancellation are valid - HELD: Show cause notice issued by department is bereft of material particulars - Reasons assigned is without any basis being found in SCN - Sufficient opportunity has not been provided while adjudicating such SCN and impugned order lacks reasons - Department had chosen to proceed on ground other than reason given in original SCN seeking cancellation of registration - Principles of natural justice not followed while rejecting application for

revocation of cancellation of rejection - Department failed to adhere to instructions issued by CBIC - Impugned SCN and consequential orders cancelling registration and further order rejecting revocation application seeking restoration of registration are quashed and set aside - Writ applications allowed - Sections 29 and 30 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act 2017 [Paras 10, 11 & 12] [In favour of Assesseees]

Dhaval Shah *for the Petitioner.* **Nikunt K. Raval** *for the Respondent.*

JUDGMENT