



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION NO.277 OF 2023**

Ramji Enterprises & Ors.

.. Petitioners

Versus

Commissioner of State Tax & Ors.

.. Respondents

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Mr.Sham Walve a/w Mr.A. Pandit i/by A.N. Juris & Partners for the petitioners.

Ms.Jyoti Chavan, AGP for the Respondent-State.

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**CORAM : G. S. KULKARNI &  
JITENDRA JAIN, JJ.**

**DATE : 10<sup>th</sup> July 2023**

**P.C.:-**

. This petition under Article 226 of the Constitution of India has been filed for following reliefs : -

*“(a) Issue an appropriate writ and order to quash and set aside the impugned orders of suspension of GST Registration dated 24<sup>th</sup> June 2021 and Cancellation of GST Registration dated 12<sup>th</sup> July 2021 and marked as an Exhibit-C & E and duly attached to the present writ petition.”*

2. Mr.Walve, learned counsel for the petitioners has drawn our attention to the show cause notice dated 24<sup>th</sup> June 2021 and reply to the show cause notice dated 29<sup>th</sup> June 2021. He has also drawn our attention to the impugned order cancelling the registration of the petitioners dated 12<sup>th</sup> July 2021. The contention as urged by Mr.Walve is that the cancellation is not on the ground on which the show cause notice was issued.

3. Mr.Walve would also submit that the petitioners had filed an appeal before the Deputy Commissioners of State Tax (Appellate Authority) on 30<sup>th</sup> May 2022. However, nothing has so far happened except receipt of notice intimating the date of personal hearing on 15<sup>th</sup> June 2022 which is almost one year back. It is also contended by Mr.Walve that he has been instructed to withdraw this appeal.

4. On the other hand, Ms.Jyoti Chavan, learned AGP, who support the impugned order, submits that in the above circumstances, the petition does not deserve any indulgence of this Court and needs to be rejected.

5. We have heard learned counsel for the parties. We have also perused the impugned order and also the record. There is much substance in the contentions as urged on behalf of the petitioners inasmuch as the impugned order cancelling the registration of the petitioners appears to be on a ground completely outside of scope of show cause notice issued to the petitioners. This would certainly cause prejudice to the petitioners as the petitioners never anticipated such reason as set out in the impugned order.

6. We are thus of the clear opinion that certainly a prejudice was caused to the petitioners considering the principles of natural justice. In the aforesaid circumstances, we are of the opinion that the impugned order is required to be quashed and set aside with liberty to the respondents to issue a fresh show cause notice to the petitioners as permissible in law and after hearing the petitioners, an appropriate order in accordance with law be passed. Ordered accordingly.

7. At this stage, Ms.Jyoti Chavan, learned AGP states that a notice would be issued to the petitioners within three weeks from today. If that be so, the petitioners shall respond to the said show cause notice. The Designated officer after hearing the petitioners shall pass an appropriate order in accordance with law within a period of three weeks from the date of hearing being granted to the petitioners by the designated officer.

***JITENDRA JAIN, J.***

***G. S. KULKARNI, J.***