

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 6847 of 2022

With
R/SPECIAL CIVIL APPLICATION NO. 6650 of 2022
 With
R/SPECIAL CIVIL APPLICATION NO. 6711 of 2022
 With
R/SPECIAL CIVIL APPLICATION NO. 6862 of 2022
 With
R/SPECIAL CIVIL APPLICATION NO. 6854 of 2022
 With
R/SPECIAL CIVIL APPLICATION NO. 7741 of 2022
 With
R/SPECIAL CIVIL APPLICATION NO. 7742 of 2022

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE J.B.PARDIWALA

and

HONOURABLE MS. JUSTICE NISHA M. THAKORE

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	
2	To be referred to the Reporter or not ?	
3	Whether their Lordships wish to see the fair copy of the judgment ?	
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	

PANTONE ENTERPRISES PRIVATE LIMITED

Versus
 UNION OF INDIA

Appearance:

MR DHAVAL SHAH(2354) for the Petitioner(s) No. 1
 DS AFF.NOT FILED (N) for the Respondent(s) No. 3,4
 MR NIKUNT K RAVAL(5558) for the Respondent(s) No. 1,2

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

Date : 27/04/2022

COMMON ORAL JUDGMENT

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

1. Since this batch of writ applications involve similar facts and raises common questions of law, all those were taken up for hearing analogously and are being disposed of by this common order. We treat Special Civil Application No.6650 of 2022 as the lead matter.

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

“(a) Your Lordships be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner’s case and after going into the validity and legality thereof to quash and set aside (i) order for cancellation of registration dated 17.03.2021 passed by Respondent No.4; (ii) impugned order dated 27.04.2021 passed by the Respondent No.3; and (iii) impugned order dated 02.03.2022 passed by Respondent No.2.

(b) Your Lordships be pleased to issue a writ of Mandamus or any other appropriate writ in the nature of Mandamus ordering and directing the Respondents to forthwith withdraw restore the registration of the Petitioner under CGST Act;

(c) That pending the hearing and final disposal of the above Petition, this Hon’ble Court be pleased to direct the Respondents by an interim order and injunction of this Hon’ble Court to forthwith make the GSTN registration No.24AAICA0476H1ZU operative provisionally and permit the Petitioner to file its GST returns from March 2021 onwards, on such terms and conditions as may deem fit to this Hon’ble Court;

(d) An ex-parte ad-interim relief in terms of prayer (d) above may kindly be granted;

(e) Such other and further order or orders as may be deemed just and proper in the facts and circumstances of the present case may kindly be granted."

3. Thus, essentially, the writ applicants have challenged the legality and validity of the orders passed by the respondents Nos.2 to 4 purporting to cancel the registration granted to the writ applicant under the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act, 2017).

4. The brief facts of Special Civil Application No.6650 of 2022 are summarized as under:

4.1 The writ applicant is a registered company incorporated under the Companies Act, 1956 and is engaged in the trading of various agriculture products such as Castor Seeds, Jeera, Chana, Coriander, R.M. Seeds, Turmeric, Cotton Oil Cake (Kapas Khali) etc. and is also engaged in trading of Bullion derivatives on multi stock commodity exchange. The writ applicant claims to have requisite registration number under the relevant provisions of the different Acts. On implementation of the Goods and Services Tax Act, 2017, the writ applicant had applied for migrating its registration issued under the GVAT Act to CGST Act vide application dated 21.03.2017. Necessary documents along with the said application were furnished before the respondent authorities.

4.2 Initially, the writ applicant was granted provisional registration certificate on 25.06.2017 under the CGST, 2017. The final registration certificate bearing GSTN registration No.24AAICA0476H1ZU was granted with effect from 01.07.2017. Photo copy of the said certificate of the final registration is placed on record. The writ applicant claims to

have regularly filed its return as required under the GST Act since July, 2017 and claims to have discharge all its liability under the law.

4.3 In spite of the aforesaid fact, the writ applicant was served with show cause notice dated 07.03.2021 in Form GST REG-17/31 in exercise of power conferred under Section 29(2) (e) of the CGST Act, 2017 read with Rule 21 of the Central Goods and Service Rules, 2017 (for short 'the CGST Rules, 2017'). Even the registration of the writ applicant was suspended with effect from 07.03.2021. The contents of the said show cause notice reads as under:

"Form GST REG-17/31

[See Rule 22(1)/sub-rule (2A) of rule 21A]

Reference Number: ZA240321120401I

Date: 07/03/2021

To
ABANS COMMODITIES(I) PRIVATE LIMITED
439/2,1, Sankdi Sheri, Near Khetarpal Ni Pole, Manek Chawk,
Ahmedabad, Gujarat, 380001

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 In case, Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

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 13/03/2021 at 01.55 AM.

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 07/03/2021

Place: Gujarat

Date: 07/03/2021

Chandrakant Chhaganlal Solanki
Superintendent
Ghatak-34 (Pal): Range - 8: Division -4: Gujarat"

4.4 The writ applicant had submitted its reply on 12.03.2021 thereby drawing attention of the respondent No.2 that the Notice does not spell out any reasons or basis, on the strength of which the Proper Officer had reason to believe that the registration was liable for cancellation. The writ applicant submitted that such action of suspension of registration of the writ applicant has completely halted the business activities and thereby prayed to revoke the suspension and withdraw the show cause notice.

4.5 However, the respondent authority without considering the aforesaid reply dated 12.03.2021, proceeded to pass the order for cancellation of registration on 17.03.2021. The said order reads as under:

"Reference Number : ZA2403211604060 Date: 17/03/2021

To
ABANS COMMODITIES (I) PRIVATE LIMITED
439/2,1,Sankdi Sheri,Near Khetarpal Ni Pole,Manek
Chawk,Ahmedabad,Gujarat, 380001
GSTIN/UIN : 24AAICA0476H1ZU
Application Reference No.(ARN) : AA240321024385Q
Dated : 07/03/2021

Order for Cancellation of Registration

This has reference to your reply dated 13/03/2021 in response to the notice to show cause dated 07/03/2021

Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1. SINCE, THIS OFFICE HAS BEEN RECEIVED INSTRUCTIONS FROM PREVENTIVE SECTION HEADQUARTER, GANDHINAGAR COMMISSIONERATE THAT YOUR COMPANY IS VIOLATING THE PROVISIONS OF SECTION 29(2)(e) OF CGST ACT, 2017 READ WITH

RULES 21 OF CGST RULES, 2017.

RULE 21 OF CGST RULES, 2017 PROVIDES THAT, THE REGISTRATION GRANTED TO A PERSON IS LIABLE TO BE CANCELLED, IF THE SAID PERSON, HAS VIOLATED THE PROVISIONS OF GST ACT, 2017, IN THIS CASE THE TAX PAYER HAS VIOLATED THE PROVISIONS OF THE SECTION 29(2)(e) OF CGST ACT, 2017 IN AS MUCH AS THEY HAVE OBTAINED REGISTRATION ON THE BASIS OF DOCUMENTS OF OTHER PERSONS.

SECTION 29(2)(e) OF CGST ACT, 2017 PROVIDES THAT REGISTRATION HAS BEEN OBTAINED BY MEANS OF FRAUD, WILFUL MISSTATEMENT OR SUPPRESSION OF FACTS

AS YOUR FIRMS HAS VIOLATED THE PROVISIONS OF THE ABOVE SAID ACT AND RULES, YOUR REGISTRATION IS HEREBY CANCELLED.

The effective date of cancellation of your registration is 01/02/2021

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 failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

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

Place : RANGE - PALANPUR-I

Date: 17/03/2021

Chandrakant Chhaganlal Solanki
Superintendent
Ghatak-34 (Pal)"

4.6 Being aggrieved by the aforesaid action of the respondent authority cancelling the registration of the writ applicant company, an application for revocation of cancellation of registration came to be filed by the writ applicant on 05.04.2021. The writ applicant company

submitted various documents more particularly, with regard to the new addresses as approved by the department in the original registration certificate. The writ applicant company drew attention of the respondent authority that in fact the request was made for personal hearing through virtual mode in view of the prevailing pandemic situation in the month of March, 2021. However, without accepting such request, the respondent No.2 has proceeded to cancel the GSTN registration which is in violation of the basic principles of natural justice. The attention of the authority was also drawn to the instructions issued by the Central Board of Indirect Taxes and Customs vide instruction F.No.390/Misc/3/2019-JC, dated 21.08.2020 and thereby submitted that such instructions being binding upon the respondent No.2, the action of the respondent No.2 is required to be reconsidered.

4.7 In view of the aforesaid grounds being highlighted before the respondent No.3, a show cause notice dated 08.04.2021 came to be issued by the respondent No.3 calling upon the writ applicant to furnish the reply to the notice and further directed to appear for hearing on 16.04.2021. The said show cause notice dated 08.04.2021 reads thus:

"Form GST REG-23
[See Rule 23(3)]

Reference Number : ZA240421114251D

Date: 08/04/2021

To

ABANS COMMODITIES (I) PRIVATE LIMITED

1,439/2,Sankdi Sheri,Near Khetarpal

Ni Pole,Manek

Chawk,Ahmedabad,Gujarat, 380001

GSTNIN/UIN : 24AAICA0476H1ZU

Application Reference No.(ARN) : AA240421019413U

Dated : 06/04/2021

Show Cause Notice for rejection of application for

revocation of cancellation of registration

This has reference to your application dated 06/04/2021 regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- 1 Reason for revocation of cancellation : Others (Please specify)
 - It is learnt that Search was conducted at your premises by Preventive, CGST Gandhinagar & it was found that the firm is Non-Operational & no business activity was carried out at your premises. As such registration was cancelled. It is requested to show cause as to why your application for revocation of cancelled registration should not be rejected as per Rule 23(3) of CGST Rules, 2017. Request to present yourself via virtual mode, once you confirm your availability on email palan.cgstgnr@gov.in.

You are hereby directed to furnish a reply to the notice within null working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on 16/04/2021 at 15:30

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.

*Renwat Singh Rathore
Assistant Commissioner
Ghatak 34(Pal)"*

4.8 The writ applicant submitted its reply on 12.04.2021. The respondent No.3 without appreciating the reply of the writ applicant company, proceeded to pass the order of rejection of application seeking revocation of cancellation of GSTN registration. The aforesaid order dated 27.04.2021 passed by the respondent No.3 reads thus:

"Form GST REG-05
[See Rule 9(4)]

Reference Number: ZA2404211857510

Date: 27/04/2021

To

ABANS COMMODITIES (I) PRIVATE LIMITED
1,439/2,Sankdi Sheri,Near Khetarpal
Chawk,Ahmedabad,Gujarat, 380001
GSTNIN(if available) : 24AAICA0476H1ZU

Ni Pole,Manek

Order for Rejection of Application for Revocation of Cancellation

This has reference to your reply filed vide ARN AA240421019413U dated 06/04/2021. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

1 Brief Facts:

M/s. ABANS COMMODITIES (I) PRIVATE LIMITED having GSTIN 24AAICA0476H1ZU applied for revocation of cancelled registration. Registration was cancelled by JRO on the basis of Fraud, wilful misstatement, suppression of facts.

Show Cause Notice:

As per Information the firm was non-operational, SCN was issued as to why application should not be rejected as per Rule 23(3) of CGST Rules, 2017 & P.H. of 16-04-2021 given.

Reply to SCN & P.H.:

Mr. Prakash Shah appeared for PH on 16.04.21 via virtual mode & reiterated about reply of SCN. Reply submitted without documentary evidence establishing operational activity of Firm

Findings:

As per search conducted by the Prev. Section, CGST Gandhinagar firm was found to be non-operational & It appears that firm is passing onfake ITC by way of fraud.

Order:

In view of the above discussion, I hereby reject application for revocation of cancelled registration as per Rule 23(2)(b) of CGST Rules, 2017 as firm is non-operational.

Therefore, your application is rejected in accordance with the provisions of the Act.

*Renwat Singh Rathore
Assistant Commissioner
Gharak 34(Pal)"*

4.9 Being aggrieved and dissatisfied with the aforesaid order of the respondent authority refusing revocation of cancellation of GSTN registration and its restoration, the writ applicant was constrained to approach the Office of Commissioner (Appeals), Ahmedabad, under Section 107 of the CGST Act, 2017. The said appeal preferred by the writ applicant was submitted on 07.05.2021. The writ applicant had once again raised specific contention that except reproducing the language of Section 29(2)(e) of the CGST Act, no worth reasons can be said to have been assigned in the show cause notice dated 07.03.2021

seeking cancellation of GSTN registration. It was further submitted that the Superintendent has relied upon the instructions received from the Preventive Section, Headquarter, Gandhinagar. However, the said instructions were never shared with the writ applicant company and no opportunity was granted to controvert such instructions by referring to the order passed by the Assistant Commissioner. It was submitted that the order is passed on the basis of surmises and conjectures without any documentary evidence or any material whatsoever being produced or referred to by the Assistant Commissioner. It was therefore specifically contended that both the orders passed by the Assistant Commissioner and the Superintendent cancelling the registration is in complete violation of basic principles of natural justice. Upon hearing the learned counsel appearing for the respective parties as well as upon perusal of the record, the Additional Commissioner (Appeals) vide order dated 02.03.2022 proceeded to reject the appeal thereby confirming the order of rejection of application for revocation. Thus, the writ applicants have approached this Court seeking relief as prayed for.

5. We have heard Mr. Prakash Shah, the learned Senior Counsel assisted by Mr. Dhaval Shah, the learned advocate appearing for the writ applicants and Mr. Nikunt Raval, the learned Standing Counsel appearing for the respondent authorities.

6. The only question that falls for our consideration is whether the order of cancellation of registration and the order passed by the appellate authority in exercise of powers

conferred under Section 107 of the CGST Act, 2017 are valid and sustainable in the eye of law?

7. Before we proceed to examine the merits of the case, the relevant details of the allied matters are reproduce in the tabular form as under:

SCA No.	Company No.	Show Cause Notice	Order for cancellation	Applied for revocation	Show Cause Notice below Application for revocation	Order of rejection of revocation application	Appeal U/s. 107 of CGST Act, 2017	Order rejecting appeal
6847/2022	Pantone Enterprises Pvt. Ltd. 24AAJCP8688H1ZS 22.11.2018	7.3.2021	16.3.2021	7.4.2021	12.4.2021	28.4.2021	21.5.2021	2.03.2022
6650/2022	Abans Commodities (I) Pvt. Ltd. 24AAICA0476H1ZU 25.6.2017	7.3.2021	17.3.2021	6.4.2021	8.4.2021	27.4.2021	7.5.2021	2.03.2022
6711/2022	Abans Enterprises Ltd. 24AAACM3843L1ZG 25.6.2017	7.3.2021	17.3.2021	7.4.2021	12.4.2021	27.4.2021	17.5.2021	2.3.2022
6862/2022	Shellow Tradecom Pvt. Ltd. 24ABACS3857P1ZU 15.11.2018	7.3.2021	16.3.2021	7.4.2021	8.4.2021	28.4.2021	21.5.2021	2.3.2022
6854/2022	Zale Trading Pvt. Ltd. 24AAD CZ2171MIZ5 22.11.2018	7.3.2021	16.3.2021	8.4.2021	12.4.2021	28.4.2021	21.5.2021	2.3.2022
7741/2022	Abans Realty & Infrastructure Pvt. Ltd.	11.1.2021	16.3.2021	8.4.2021	9.4.2021	27.4.2021	21.5.2021	2.3.2022

	24AAKCA 1843Q1Z C 20.8.2019							
7742/2022	Abans Agri Warehou sing & Logistic Pvt. Ltd. 24AAMCA 9479L1Z W 7.7.2018	7.3.2021	19.4.2021	14.4.2021	19.4.2021	30.4.2021	25.5.2021	2.3.2022

8. Mr. Prakash Shah, the learned Senior Counsel assisted by Mr. Dhaval Shah, the learned advocate appearing for the writ applicant has drawn attention of this Court to the contents of the show cause notice seeking cancellation of GSTN registration more particularly, the reasons assigned for proceeding for cancellation of registration. Further, the attention of this Court was drawn to the reasons given by the respondent authority while passing the order of cancellation of registration. Further, attention of this Court was also drawn to the contents of the show cause notice seeking revocation of cancellation as well as the order passed thereon. Mr. Shah, vehemently submitted that inspite of various decisions of this Court being passed in similar set of facts of the cases, the respondent authorities have acted in gross violations of provisions of the Act and Rules framed thereunder. He further submitted that at the very first stance of issuing the show cause notice, the registration has been suspended with retrospective date. The opportunity provided by the Superintendent to respond to the show cause notice seeking cancellation is an empty formality in as much as no proper specific details are furnished in the show cause notice. In fact, the show cause notices are issued during the surge of Covid-19 pandemic in the month of March, 2021. Due to prevailing

circumstances, the writ applicant had specifically requested for personal hearing through virtual mode. In spite of such specific request being made, the respondent authority had overlooked such request and without granting any opportunity of hearing through video conferencing, had proceeded to pass the order for cancellation of registration. The respondent authority while passing such order of cancellation of registration, had referred to the material which was never disclosed to the writ applicant in the show cause notice. Mr. Shah had further submitted that even in the application seeking revocation of cancellation of registration being filed under Section 30 of the CGST Act, the respondent No.3 - authority had referred to the material collected during the search conducted by the Preventive Section, Gandhinagar, at the premises of the writ applicant and on novice ground i.e the writ applicant company being "No operational and no business activity being carried out at the said premise", the show cause notice came to be issued upon the writ applicant as to why the application seeking revocation of cancellation of registration should not be rejected in terms of Rule 23(3) of CGST Rules. Mr. Shah further submitted that in spite of the writ applicant having furnished detailed legal and factual submissions in the form of reply along with the returns and other relevant documents, the respondent No.3 without considering such details and documents, proceeded to pass the order of rejecting the application seeking revocation for cancellation of registration. Not only that the respondent No.3 arrived at a conclusion dehors the show cause notice i.e. the writ applicant is involved in the fake Input Tax Credit (ITC) by way of fraud. Mr. Shah further submitted that the appellate authority without appreciating the aforesaid contentions and submissions being raised by the writ applicants, rejected the

appeal thereby upholding the order of cancellation of registration. He therefore, submitted that the impugned orders are required to be quashed and set aside and the registration of the writ applicants be restored.

9. On the other hand, Mr. Nikunt Raval, the learned Standing Counsel appearing for the respondent authority objected to grant of any relief as sought for in this group of matters. He submitted that the respondent authorities were constrained to proceed for cancellation of registration having found the writ applicants being involved in obtaining such registration on the basis of fraud, wilful statement and suppression of facts. He further submitted that the respondent authorities have reason to believe that the writ applicant company has obtained such registration on the basis of fraud which is corroborated through the material derived during the search conducted by the Preventive Section of CGST, Gandhinagar Commissionerate. He further submitted that in fact these companies are not operative and therefore, there is clear violation of the provisions of Section 29(2)(e) of the CGST Act, 2017. He further submitted that the writ applicant company is engaged in passing the fake ITC by way of fraud. It is in this peculiar facts and circumstances, the adjudicating authority had valid reason to not to entertain the application for revocation and thus submitted that such orders passed in conformity of the procedure prescribed under Rule 43 of the CGST Rules, 2017 may not be interfered with. Lastly, he submitted that since the investigation is in progress, which involves around 68 units connected to Abans Group of Companies, directly or indirectly registered under the various commissionerates spreaded all over India, the investigation

may consume more time. He therefore submitted that restoration of registration may facilitate circular trading and passing of over huge amount of ITC without the units being actually in operation and therefore, this Court may not exercise discretion under Article 226 of the Constitution of India. He therefore, prayed to not to entertain this batch of writ applications.

10. We have heard the learned counsels appearing for the respective parties and have carefully considered their submissions. We have carefully examine the record of each of these matters. Having examined the show cause notices as well as the orders impugned in this batch of writ applications, we notice that the show cause notice issued by the respondent authority is bereft of any material particulars. Not only that, no sufficient opportunity has been provided by the respondent authority while adjudicating such show cause notice. We could not overlook the fact that all the show cause notices seeking cancellation of registration in this batch of writ applications are issued during the surge of Covid-19 pandemic i.e. in the month of March, 2021. The reply was placed on record by the writ applicant specifically requesting for personal hearing through video conferencing. In fact in the reply, the attention of the respondent authorities has been drawn to the fact that no reason or details have been furnished to respond to such show cause notice. Even the order impugned lacks the reasons. Even otherwise, the reason assigned by the respondent authority is without any basis being found in the show cause notice. Even in the show cause notice, seeking revocation of cancellation of registration, the authorities have choose to proceed on the ground other than the reason given in the original show cause notice seeking cancellation of registration. At the stage of

rejection of application for revocation, the respondent authorities have failed to adhere to the basic principles of natural justice. We could further notice that the appellate authority has recorded the reasons and the findings in mechanical manner as in almost all these matters the reasons assigned and findings recorded are same, the appellate authority has failed to address to the issue of various grounds raised by the writ applicants more particularly, as regards the opportunity of personal hearing and the instructions issued by the CBIT being not adhere to more particularly, during the period of pandemic. We could further notice that the core reason considered by the respondent appellate authority while rejecting the appeal is the aspect of fake Input Tax Credit availed by the writ applicants. It appears from the reasons and findings recorded by the appellate authority that reliance is placed on the report dated 22.12.2021 submitted by the Joint Commissioner, CGST, Gandhinagar, having informed that the said tax payers did not hold any ground for revocation of cancellation of registration.

11. At this stage, it would be appropriate to refer to the decision rendered by this Court in the case of **Aggarwal Dyeing and Printing Works Vs. State of Gujarat and Ors.**, Special Civil Application No.18860 of 2021 and allied matters, decided on 24.02.2022. In the aforesaid batch of writ applications, the show cause notices seeking cancellation of registration of dealers so issued lack material particulars and this Court further found that final orders of cancellation of registration so passed were bereft of any reasons. This Court allowed the aforesaid writ applications solely on the ground of violation of principles of natural justice and had further

quashed and set aside the consequential final orders cancelling the registration with a liberty to the respondent authority to issue fresh Notice with particulars of reasons incorporated with details and thereafter to provide reasonable opportunity of hearing and to pass speaking orders on merits. This Court had also directed the respondent authorities to cure the technical glitches and to issue a show cause notice in physical form containing all material particulars and information in order to enable the dealer to effectively respond to such show cause notice. The Court also permitted dispatch of show cause notice as well as final order in physical form by way of RPAD.

12. In light of the observations made by this Court in the case of ***Aggarwal Dyeing and Printing Works (Supra)***, the present writ applications succeed. The impugned show cause notices as well as the consequential orders cancelling registration and further order rejecting the revocation application seeking restoration of GSTN registration are hereby quashed and set aside.

13. In light of the aforesaid reasons recorded in paragraph 10, we hereby quashed and set aside the order passed by the Additional Commissioner (Appeals). We further grant liberty to the respondent authority to issue fresh show cause notice with all material particulars as well as to furnish any particular piece of evidence, which the authority desires to rely upon to the writ applicant to enable the writ applicants to respond effectively to such show cause notice. We also direct the respondent authority to grant opportunity to the writ applicants to submit their reply and other supporting

documents as well as to provide sufficient opportunity for personal hearing and thereafter, to pass speaking order dealing with all submissions and contentions, which may be raised by the writ applicants in the form of reply, which may be tendered before the respondent authority.

14. It is needless to mention that we have otherwise not gone into the merits of each case. At the same time, we expect the respondent authority to follow the observations made by this Court in the case of ***Aggarwal Dyeing and Printing Works (Supra)***.

15. All the writ applications stand allowed in the aforesaid terms.

(J. B. PARDIWALA, J)

(NISHA M. THAKORE,J)

NEHA