

TAX INFO

Dated 26/04/2022

Latest update on GST Law: RC restored in case of vague RC cancellation and appeal dismissal on the grounds of limitation during COVID period, given in Judgment by Delhi High Court.

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Name of Petitioner	Fada Trading Private Limited
Name of Respondent	Commissioner Goods And Service Tax
Court	Delhi High Court
Date of Judgement	07.04.2022
Appeal No.	W.P.(C) 1212/2022 & CM No.3560/2022

Brief Facts of the Case Law:

The show cause notice, which is, dated 02.12.2019, gives no details as to the date and time on which the petitioner's authorized representative was to present himself for a personal hearing, before the adjudicating authority. Neither the show cause notice dated 02.12.2019, nor the subsequent order cancelling the petitioner's GST registration was received by the petitioner. The order cancelling the petitioner's GST registration was passed, on 11.12.2019. A close perusal of the order dated 11.12.2019, whereby the petitioner's registration was cancelled, shows that there was no demand outstanding qua the petitioner. The Petitioner preferred an appeal. However, the appellate authority via the order dated 26.10.2021, has dismissed the appeal preferred by the petitioner, on the ground of limitation.

Contention of the Petitioner:

The appeal could not have been dismissed on the ground of limitation, in view of the order dated 27.04.2021, passed by the Supreme Court in suomotu W.P.(C) No.3/2020. The order dated 10.01.2022, passed by Supreme Court in W.P.(C) No. 3/2020, and also the Circular dated 20.07.2021, issued by the Central Board of Indirect Taxes and Customs has extended the period of limitation.

Decision of the Court:

The impugned order dated 26.10.2021, passed by the appellate authority, and the order cancelling the petitioner's GST registration dated 11.12.2019, were set aside. The Court directed the Department to restore the petitioner's GST registration at the earliest, though not later than ten days from the receipt of the copy of the judgment.

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