

TAX INFO

Dated 12.11.2022

Latest update on GST Law: **HC directs RC Restoration on account of simple error of the petitioner** as given in judgement by **Madras High Court**.

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Name of Petitioner	M/s.S.S.G.Apparels
Name of Respondent	The Deputy Assistant Commissioner GST
Court	Madras High Court
Date of Judgement	17.10.2022
Appeal No.	W.P.No.17918 of 2020

Brief Facts of the Case Law:

The petitioner challenges an order dated 30.09.2020 cancelling its registration under the provisions of CGST Act, 2017. While filling in the form for registration, the factory address of the petitioner had been included twice under the column 'additional places of business in the state'. The petitioner, wishing to rectify the error, had attempted to submit an application for amendment of the registration certificate. However, while filling the application online, the accountant had selected '**cancellation**' from the drop-down menu **instead of 'modification'**. It is thus that the impugned order has come to be passed cancelling the registration with effect from 01.05.2020. The cancellation was effected only at the request of the petitioner. Hence it is for the petitioner to seek revocation of the same, in terms of the revisional remedies available.

Findings and Decision of the Court:

In the interests of substantial justice, the explanation tendered by the petitioner was accepted. The impugned order was set aside and the petitioner was permitted to make an application seeking restoration of registration, setting out the correct details of the principal and additional places of business. Since the petitioner states that it will not be granted access online to file an application in view of the cancellation of registration, it was permitted to make the application manually before Deputy Commissioner, GST (Central Taxes), who shall restore the registration within a period of two weeks from date of receipt of the application.

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