

TAX INFO

Dated: 04/11/2020

Latest update on GST Law: Information regarding **HC set aside order cancelling GST registration** based on the **Judgement issued by Allahabad High Court**.

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HC set aside order cancelling GST registration

Name of Petitioner	Mayank Sikarwar
Name of Respondent	State Of U.P.
Name of Court	Allahabad High Court
Appeal Number	Writ Tax No. 300 of 2020
Date of Judgement	07/07/2020

The petitioner had a registration under the GST Act, 2017, which when the Assessing Authority cancelled on 19.9.2019 under Section 29(2)(c) of the GST Act, 2017, the petitioner filed an application for the revocation of the cancellation order. The application was rejected on 10.1.2020, the petitioner filed a First Appeal under Section 107 of the Act. Upon the dismissal of the First Appeal on 13.2.2020, in the absence of Tribunal, the instant writ petition was filed.

The contention of the learned counsel for the petitioner is that the orders of the Assessing Authority and of the First Appellate Court cannot be sustained in view of the CGST (Removal of Difficulties Order), 2020 issued under Section 172 of the Act. As per Order, calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered:-

- Date of service of the said cancellation order; or
- 31st day of August, 2020."

The order dated 10.1.2020 passed by the Assessing Authority and the Appellate Order dated 13.2.2020 are set aside. The application dated 7.12.2019, which was filed by the petitioner for the revocation of the cancellation order dated 19.9.2019, shall now be decided in accordance with law within a period of 15 days from the date of production of a copy of this order.

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