

**GIB/KA/RETAIL PRIVATE/07.09.2020/HC-211****High Court Category :** CANCELLATION OF REGISTRATION**State :** Karnataka**Order No.:** GIB/KA/RETAIL PRIVATE/07.09.2020/HC-211**Name of Entry :**

M.S.RETAIL PRIVATE LIMITED

**Date :** 07-09-2020**Breif Issue :****FACTS AND ISSUE OF THE CASE:**

The petitioner is a private limited company engaged in the business of trading in bath fittings and sanitary ware. It is the contention of the petitioner that it has been regularly filing its monthly returns disclosing the trading transactions and also paying the GST tax liability within the due dates. On the ground that the petitioner had violated certain provisions of the CGST Act and the Rules, a show cause notice dated 18.03.2020 in Form GST-REG 17 read with Rule 22(1) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') was issued to the petitioner by respondent no.3. The notice directed the petitioner to appear before respondent no.3 on 23.03.2020.

It is stated that due to COVID situation, the petitioner was unaware of the notice and there was a complete lock down of the business from 22.03.2020. Consequently, the petitioner could not appear before the authorities as stipulated in the notice. The authorities passed an order for cancellation of the registration of the petitioner with effect from 06.06.2020. On realizing that its registration was cancelled, the petitioner submitted a request to respondent no.3 on 09.06.2020 to revoke the order of cancellation.

**Decision of Advance Ruling Authority :****DECISION:**

It is not in dispute that the show cause notices, the order of cancellation and the order rejecting the application for revocation of cancellation are passed by proper officer. The show cause notice dated 18.03.2020 and the order of cancellation of registration dated 06.06.2020 have already been challenged before this Court in W.P.No.8167/2020 and cannot be challenged in the present writ petition. Pursuant to the order passed in W.P.No.8167/2020, respondent no.4 has issued the notice dated 03.07.2020 to the petitioner. There is no

jurisdictional error in the said notice. The petitioner has made his representation on 06.07.2020 and has been given a personal hearing by respondent no.4 and thereafter, he has passed the order dated 10.07.2020. Thus, the said order is a speaking order and it records the reasons for rejecting the application of the petitioner for revocation of cancellation of registration.

The intimation to the petitioner dated 21.07.2020 is pursuant to the order dated 10.07.2020 and it has to be construed as an intimation of the decision taken on 10.07.2020 by respondent no.4, though the reason assigned in the said intimation and the manner in which the same is styled may be erroneous. Even otherwise, the order dated 10.07.2020 is a reasoned order and the same cannot be held as without jurisdiction and in violation of any principles of natural justice. If the petitioner is aggrieved by the said order, it ought to have filed an appeal under Section 107 of the CGST Act.

However, for the reasons best known to the petitioner, it has given up the said prayer and has confined its arguments to erroneous exercise of jurisdiction by the respondents which this Court finds untenable for the aforementioned reasons. However, the Court is of the opinion that the petitioner cannot be bereft of its right of appeal as contemplated under the CGST Act.

Petition dismissed.