

GIB/TR/DAYAMAY ENTERPRISE/22.02.2021/HC-193

High Court Category : PRINCIPLES OF NATURAL JUSTICE

State : Tripura

Order No.: GIB/TR/DAYAMAY ENTERPRISE/22.02.2021/HC-193

Name of Entry :
DAYAMAY ENTERPRISE

Date : 22-02-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the petitioner is a proprietor, engaged in purchase and sale of consumables and other taxable goods for which purpose the petitioner enjoys registration under the State as well as Central GST Acts. On 16th December 2020, the Superintendent of Taxes issued a show cause notice to the petitioner for cancellation of such registration. The petitioner did not reply to the said show cause notice within 7 days permitted however replied on or around 1st January, 2021. Thereafter, the Superintendent of Taxes has so far not passed any order in connection with the said show cause notice. The petitioner finds that his GST account is blocked on the GST portal. Thereupon the petitioner has filed this petition.

Decision of Advance Ruling Authority :

DECISION:

The impugned notice has been issued only for cancellation of registration, that too without citing any particular reason. The reason stated is picked up from the statute itself namely, non-compliance of any specified provisions of GST Act or the Rules made thereunder.

Without specifying which provisions of the Act or the Rules and in what manner the petitioner has approached, granting hearing to the petitioner would be an empty formality. This apart, admittedly, so far no order cancelling the petitioner's GST registration has been passed. If that be so, without resorting to the power of suspending the registration, if there is any, the respondent surely cannot block the petitioner's GST account on the official portal. Any such action would prevent the petitioner from carrying on his business in lawful manner. Such an action would have the effect of suspension of the petitioner's registration.

SCN is quashed on the ground of being vague and imprecise - the respondents are directed to unblock the petitioner's GST account on its official portal - Petition disposed off.