

GIB/KR/West Bengal Lottery/19-07-2019/HC-12

High Court Category : Registration

State : Kerala

Order No.: GIB/KR/West Bengal Lottery/19-07-2019/HC-12

Name of Entry :

M/s West Bengal Lottery Stockists Syndicate Pvt Ltd

Date : 19-07-2019

Breif Issue :

Issues Involved:

Where assessee had applied for registration under GST Act and Competent Authority rejected application stating that it was not in accordance with provisions of Act, assessee was directed to file a fresh application for registration before Competent Authority, who would take a fresh decision on it in accordance with law??

Fact of the Case:

The petitioner applied for registration under the Act and KGST Act. The petitioner uploaded the application on 16.01.2019. The petitioner received a notice on 31.01.2019 seeking additional information for registration stating the following reasons: -

- i. Documents to prove the ownership of the business premises and bank details of the directors are not uploaded;
- ii. The application is for registration to deal lottery services but the documents enclosed are to prove that the petitioner is authorized to deal the lottery services under various provisions of law for which authorization to deal with the lottery service is sought.

The petitioner was directed to submit their reply by 08.02.2019. The Registering Authority issued an order rejecting the petitioner's application stating that reply has not been found satisfactory and also the application is not in accordance with the provisions of the Act.

The petitioner challenged the said order in the High Court through this writ petition

Decision of Advance Ruling Authority :

Consideration and Decision by High Court:

- The High Court has set aside the reason enumerated by the Department in point no. (ii) of the notice. The petitioner will have to satisfy all other relevant materials like proving ownership of business through such documents which may be required and also such

details which they may be required to be furnished under the Act. The High Court directed the Department to reconsider the case and fresh decision may be taken in accordance with the Act and rules on submitting the application by the petitioner. The High Court further held that the previous rejection of the application will not stand in the way of the petitioner in filing a fresh application.

- Further, the **Hon'ble High Court of Kerala in the case of *State of Kerala v. West Bengal Lottery Stockists Syndicate (P.) Ltd.*** in case no. WA No. 1228 of 2019 dated 19.07.2019 has directed the authority to consider application for registration without the additional documents mentioned in the notice.