

**GIB/MP/Om Trading/27-08-2019/HC-15**

**High Court Category :** Registration

**State :** Madhya Pradesh

**Order No.:** GIB/MP/Om Trading/27-08-2019/HC-15

**Name of Entry :**  
M/s Om Trading Co.

**Date :** 27-08-2019

**Breif Issue :**

Issues Involved:

Cancellation of GST Registration in case assessee had purchased certain items from a dealer and failed to prove that items were physically transferred from One location to another location.

Fact of the Case:

Petitioner, a dealer registered under the Central Goods and Services Tax Act, 2017 had purchased 8100Kg clarified Butter (Ghee) through bill No. 53 on 31/07/2018 amounting to Rs.23,49,000/- and 1000 Tin of Clarified Butter through bill No. 54 amounting to Rs. 40,50,000/- from one M/s Marco International, Kachari Ghat, Agra, who had issued e-way bill. Show cause notice was issued on 05/10/2018 as it was found that the E-way bill was issued without supply of goods. Further petitioner had failed to prove his e-way bill transaction details. Due to this issue his registration had been cancelled by order dated 09/01/2019 after issuance of opportunity of being heard.

**Decision of Advance Ruling Authority :**

Consideration and Decision by High Court:

High Court held that since petitioner had failed to prove due to absence of any cogent documentary evidence that the bills in question were physically transferred from Agra to Gwalior, hence ordered that the cancellation of registration is valid in the GST Law.