M/S 360 Watt Media Services Thru. Proprietor Zoya Siddiqui Lko. v. Additional Commissioner Grade 2 (Appeal), Fifth State Tax, Lko. And Another

WRIT TAX No. 87 of 2023 | 2023-04-06 | Allahabad High Court (Lucknow Bench)

Official court-text rendition | Finin2min Judgment Intelligence

Case :- WRIT TAX No. - 87 of 2023

Petitioner :- M/S 360 Watt Media Services Thru. Proprietor Zoya Siddiqui Lko. Respondent :- Additional Commissioner Grade 2 (Appeal), Fifth State Tax, Lko. And Another Counsel for Petitioner :- Mohd. Tanveer,Abhishek Singh,Sumit Kumar Yadav Counsel for Respondent :- C.S.C.

1. Heard learned counsel for the petitioner as well as Mr. Sanjay Shareen, learned Additional Chief Standing Counsel, for respondents - State Authorities.

2. This petition under Article 226 of the Constitution of India has been filed for quashing the impugned order dated 20.01.2023 passed by the respondent no. 1 i.e. Additional Commissioner, Grade 2 (Appeal), Lucknow in Appeal No.130 of 2022 (Annexure-6), and for revocation of cancellation of GST registration of the petitioner.

3. It appears that the petitioner was issued show-cause-notice dated 14.09.2022 for cancellation of registration; it also appears that the petitioner did not file any reply to the show-cause-notice nor he appeared before the authority on 09.09.2022 and, thus, the impugned order for cancelling registration of the petitioner has been passed.

4. It reflects that by mistake it got written that the petitioner's reply to the show-cause-notice was considered, but on the same beneath, it was said that no reply to the notice was submitted by him. Even otherwise, the impugned order also specifically mentions that no reply was given to the show-cause-notice.

5. Once the petitioner was given opportunity to file his reply, and he was also afforded an opportunity of being heard, however, he did not avail the same, nor he filed reply to the show-cause-notice, I find that it is not a case where in exercise of extra-ordinary jurisdiction this Court can grant any relief to the petitioner.

6. Thus, the petition is hereby dismissed.

7. However, the petitioner may apply afresh for registration and, if his documents are found in accordance with requirement of law, the authority may proceed to register the petitioner afresh under the Goods and Services Tax.

[D.K. SINGH, J.] Order Date :- 6.4.2023 MVS/-

2023-04-06T18:59:55+0530 High Court of Judicature at Allahabad, Lucknow Bench