M/S Raghvendra Singh Thru. Its Proprietor Mr. Raghvendra Singh v. State Of U.P. Thru. Addl. Chief Secy.State Tax Lko. And 3 Others

WRIT TAX No. 21 of 2023 | 2023-01-25 | Allahabad High Court (Lucknow Bench)

Official court-text rendition | Finin2min Judgment Intelligence

Case :- WRIT TAX No. - 21 of 2023

Petitioner :- M/S Raghvendra Singh Thru. Its Proprietor Mr. Raghvendra Singh Respondent :- State Of U.P. Thru. Addl. Chief Secy.State Tax Lko. And 3 Others Counsel for Petitioner :- Ashish Kumar Singh Counsel for Respondent :- C.S.C.

Heard learned counsel for the petitioner and the learned Standing Counsel for the State.

Present petition has been filed challenging the appellate order dated 27.12.2022 passed by the respondent no.3 and the order dated 01.06.2021 whereby G.S.T. registration of the petitioner has been cancelled with further direction to the respondents to revoke the G.S.T. registration of the petitioner.

The facts, in brief, are that the petitioner is an individual proprietorship concern and engaged in the business of providing services in relation to towing of commercial and private vehicles. It appears that the GST return was not filed by the counsel on account of COVID pandemic and thereafter a show cause notice dated 26.03.2021 was issued, directing the petitioner to furnish a reply to the notice within seven working days from the date of service of the notice.

The case of the petitioner is that he has not been able to get the show cause notice issued by the respondents and, therefore, he could not submit the reply within the stipulated time and, thus, an order came to be passed on 01.06.2021 whereby G.S.T. registration of the petitioner was cancelled without assigning any reason. Against the said

order, the petitioner filed an appeal which was dismissed by the appellate authority on the ground of delay.

Learned counsel for the petitioner submits that the present petitioner is entitled for the benefit of the order passed by this Court in Writ Tax No.145 of 2022 (Technosum India Pvt. Ltd. Lucknow Vs. Union of India and others) dated 26.09.2022.

In view thereof, the present petitioner is also entitled for the same relief. The benefit of the order dated 26.9.2022 passed in Writ Tax No.145 of 2022, shall also be made available to the present petitioner.

Accordingly, the present petition is allowed.

The order dated 01.06.2021 as well as the appellate order dated 27.12.2022, are set aside. The petitioner is permitted to appear before the respondent along with the reply to show cause notice and the certified copy of this order as well as the copy of the judgment passed in Writ Tax No.145 of 2022 (Technosum India Pvt. Ltd. Lucknow Vs. Union of India and others) dated 26.09.2022, within three weeks from today. In case, the petitioner appears along with the reply and the certified copy of this order, the respondents shall proceed to pass a fresh order in accordance with law.

(Vivek Chaudhary,J.) Order Date :- 25.1.2023 Arjun/-

2023-01-25T17:59:38+0530 High Court of Judicature at Allahabad, Lucknow Bench