RAJASTHAN HIGH COURT
सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No.10804/2024

Shree Chaturbhuj Construction Buildcom, Having Its Address At 4th Floor, D-82, Krishna Marg, Siwad Area, Jaipur Through Its Partner Shri Jagdeep Singh Shekhawat.

----Petitioner

Rajasthan High Court
सत्यमेव जयते
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Versus

1. Union Of India, Ministry Of Finance, Department Of Revenue, North Block, Parliament Street, New Delhi Through Its Secretary Finance.
2. State Of Rajasthan, Through Its Finance Secretary, Government Of Rajasthan, Secretariat, Jaipur.
3. Central Board Of Indirect Taxes And Customs, Ministry Of Finance, Department Of Revenue, North Block, Parliament Street, New Delhi Through Its Chairman.
4. Appeallate Authority Of State Tax, Rajasthan, Jaipur- Ii, Commercial Taxes Department, Kar Bhawan, Ambedkar Circle, Janpath, Jaipur.
5. Assistant Commissioner Of State Tax, Rajasthan, Circle-D, Jaipur-Ii, Ward-Ii, Commercial Taxes Department, Kar Bhawan Ambedkar Circle, Janpath, Jaipur.

----Respondents

For Petitioner(s)	:	Mr.Siddharth Ranka, Adv. with Ms.Satwika Jha, Adv.
For Respondent(s)	:	Mr.Kartikeya Sharma, Adv. for Mr.Sandeep Taneja, AAG. Mr.Kapil Sharma, Adv. (through VC) with Ms.Ishika Kothari, Adv.

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

24/01/2025

1. This petition is filed seeking quashing of orders dated 31.07.2023, 18.10.2023 and 29.01.2024 cancelling the

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registration under the Central Goods and Services Tax Act, 2017 (hereafter 'the CGST Act'), rejecting the application for revocation of cancellation of registration and dismissing the appeal respectively.

2. The brief facts are that the petitioner-firm was registered under the GST Acts. On failure to furnish the GST returns for continuous period of six months, the registration was cancelled vide order dated 31.07.2023. The petitioner on 24.08.2023 filed an application under Section 30 of the CGST Act for revocation of order cancelling registration. The application was rejected on 18.10.2023. The appeal was dismissed holding that application of revocation was not filed within the stipulated time and hence, the present writ petition.

3. Learned counsel for the petitioner submitted that the registration certificate was cancelled vide order dated 31.07.2023, and the application for revocation was filed within thirty days of the passing of the order.

4. Learned counsel for the respondents submits that the petitioner has remedy of appeal against the order passed by the first appellate authority. The contention is that the petitioner failed to file the returns for more than six months and consequently the registration certificate was cancelled.

5. The cancellation of registration certificate affects the right of petitioner to carry on trade. The non-functioning of the GST Tribunal has left the petitioner remediless and hence the writ petition is entertained.

6. It is not contested that the order of cancellation of registration certificate is dated 31.07.2023 and the application of

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revocation order was filed within thirty days of service of the cancellation order. The dismissal of appeal was based upon a factual error. The date from which the cancellation of registration was effective was taken for computing limitation where as the relevant date is of service of the cancellation order.

7. The impugned order of the appellate authority is set-aside and the matter is remitted back for deciding the appeal afresh.

8. The writ petition is allowed.

(SHUBHA MEHTA), J **(AVNEESH JHINGAN), J**

Himanshu Soni/29

Reportable:- Yes

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