



# Lawgics

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Judgment No.: 005  
Dt.: 01-11-2023



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## Judgment Deals With

Section/Rule	Section 29 of CGST Act, 2017
Authority	Allahabad High Court
Case Name	M/s. Ennkay Timbers VS State Of U.P.
Dated	11 <sup>th</sup> October, 2023

### Brief Facts:

The petitioner was engaged in the business of timbers. He could not file the GST returns for a consecutive period of 6 months, to which a SCN was issued against the petitioner firm proposing to cancel the GST registration u/s 29(2)(c) of GST Act. The petitioner could not file an appropriate reply within the period specified in the SCN dated 04.09.2021 because the petitioner was mentally exhausted after two losses in his family. The registration of petitioner's firm was cancelled on 18.09.2021. Thereafter, an appeal was filed, which was also rejected by impugned order dated 04.08.2022. Hence, the present petition.

### Contention of Petitioner:

The petitioner failed to file his GST returns for a period of 6 consecutive months due to loss of her mother and sister because of which he got mentally and financially exhausted. The petitioner does not dispute the liability of tax and is ready and willing to clear all dues along with interest but in instalments, as per direction by this Hon'ble Court. Since the registration has been cancelled, the amount of tax along with the interest, cannot be deposited Online until and unless the registration is restored.

### Findings & Order:

Due to unavoidable circumstances, the mother and sister of petitioner expired after prolonged serious illness due to which the petitioner not only suffered financially but also mentally. Thus, the petitioner could not deposit the tax as well as could not file the returns consecutively for more than 6 months. Further, the petitioner himself mentioned and showed his will to deposit the entire dues along with interest.

In the case in hand, the petitioner, in a peculiar circumstances, could not deposit the amount of tax but the petitioner is ready and willing to deposit the amount of tax. Thus, Department was directed to restore the registration of petitioner. The petitioner was directed to deposit a sum of Rs. 6,00,000/-, after restoration of registration & the remaining outstanding amount along with interest shall be paid by the petitioner in 6 equal monthly installments.

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