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By Nidhi, Advocate



Judgment No.: 028
Dt.: 09-12-2023



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Judgment Deals With

Section/Rule	Section 29
Authority	Delhi High Court
Case Name	M/s. Sai Aluminium Exim VS Pr. Commissioner Of GST North Delhi
Dated	10 th November, 2023

Brief Facts:

The petitioner was registered with the GST authorities w.e.f. 01.07.2017. It had changed its principal place of business in the year 2022 and applied on 11.06.2022 for amendment in its GST registration to reflect the change in its principal place of business. It had not received any SCN proposing to reject its application for the amendment. However, the petitioner's application was rejected by an order dated 09.05.2023 on the ground that the requisite information was not submitted. Thereafter on 01.09.2023, a SCN was issued proposing to cancel its GST registration for the reason that registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

Contention of Petitioners:

The impugned order is liable to be set aside as no prior notice of inspection of its premises was issued. The impugned order does not set out any reasons. The petitioner has also filed an application for revocation of the cancellation of the registration and the said application is pending. The SCN did not specify any reason for proposing to cancel the petitioner's GST registration and that the impugned order cancelling its registration is void as not informed by reason.

Findings & Order:

The petitioner's grievance stems from rejection of its application for amendment of the GST registration. The petitioner had shifted its principal place of business and had duly informed the GST authorities of the same by filing a requisite application on 11.06.2022. Thus, the said application was rejected almost a year after (that is by an order dated 09.05.2023).

Thus, the order dated 09.05.2023 whereby the petitioner's application for amendment of the GST registration was rejected, was set aside. The petitioner is at liberty to file all requisite documents and information as required by the GST authorities before the concerned officer in support of its application for revocation of cancellation of GST registration. The impugned order cancelling the petitioner's GST registration does not reflect any reason for the same, therefore, is void.

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