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By Nidhi, Advocate



Judgment No.: 065
Dt.: 07-02-2024



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Judgment Deals With

Section/Rule	Section 30
Authority	Bombay High Court
Case Name	M/s. Red Fox Events and Entertainment VS Union of India And Others
Dated	03 rd January, 2024

Brief Facts:

An Order dated 17.04.2023 was issued for cancellation of the Petitioner's GST registration under CGST Act, 2017 wherein it was stated that Petitioner had not filed its 3B returns for more than 6 months. On 20.04.2023, the Petitioner filed an Application for revocation of the said cancellation of registration. A SCN dated 19.05.2023 was issued calling upon the Petitioner to show cause as to why its Application for revocation of cancellation of registration should not be rejected. Without giving an opportunity to explain as to why the cancellation of its registration should be revoked, an Order dated 31.05.2023 was passed rejecting the Petitioner's Application for revocation of the cancellation. The Petitioner thereafter filed an Appeal in Form GST APL-01 on 31.05.2023 which was rejected by an Order dated 14.09.2023.

Contention of the Petitioner:

In the Appeal filed on 31.05.2023, the petitioner had specifically stated that it was unable to file the GST returns due to unavoidable circumstances. Further, as the Department had cancelled the GST registration of the Petitioner w.e.f. 09.03.2023, the Petitioner was unable to file subsequent returns. The actions of the Department had rendered the Petitioner handicapped as he could not file returns even though it was willing to do so. There are no more delays from the Petitioner's side and thus the cancelled GST registration of the Petitioner should be restored in order to enable the Petitioner to file further returns and make all payments.

Findings & Decision of the Court:

The grievance of the Petitioner is that the Petitioner was not adequately heard in the impugned orders being passed. He is also willing to regularize the future returns; the Petitioner needs to be granted such an opportunity to undertake filing of the returns for the future period after March 2023. Thus, the impugned orders dated 31.05.2023 and 14.09.2023 were set aside. The Department was directed to restore the GST registration of the Petitioner within 1 week from the date of uploading of the Order & the Petitioner was directed to file all the GST returns and make all the GST payments 4 weeks from date of restoration of Petitioner's GST registration.

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