



Lawgics

By Nidhi, Advocate



Judgment No.: 140
Dt.: 05-06-2024



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Judgment Deals With

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| Section/Rule | Section 29 |
| Authority | Allahabad High Court |
| Case Name | M/s. V.P. Constructions VS State Of U.P |
| Dated | 03 rd May, 2024 |

Brief Facts of the Case:

The petitioner is aggrieved by an order dated 09.02.2022 passed by Assistant Commissioner, cancelling the registration of the petitioners' proprietorship concern M/s V.P. Construction, Lucknow. The petitioner has also challenged the validity of an order dated 12.02.2024 passed by the appellate authority, dismissing the appeal filed by the petitioner against the aforesaid cancellation order dated 9.02.2022, only on the ground that the appeal had been filed belatedly.

Contention of the Petitioner:

The contents of the cancellation order indicate a total non-application of mind by the authority concerned while cancelling the GST registration of the petitioner as on the one hand the order states that it was being passed with reference to the petitioner's reply dated 17.07.2022 but at the same time order states that the petitioner has not submitted any reply to the show cause notice.

The contents of the petitioner's reply dated 17.07.2022 have also not been taken into consideration while passing of the impugned order. Such an unreasoned order cannot be sustained in law as no judicial order can be passed without giving sufficient reasons for passing of the order.

Findings & Decision of the Court:

The appeal filed against the aforesaid order has been dismissed on the ground of limitation only. Bar of limitation may bar the remedy of appeal but it does not bar the petitioner's right to seek his constitutional remedy under Article 226 of the Constitution of India, particularly when the impugned order affects valuable rights of the petitioner and the same has been passed without assigning any reason.

Thus, the orders dated 09.02.2022 and 12.02.2024 were set aside and the learned Assistant Commissioner, was directed to pass a fresh order after taking into consideration the submissions made by the petitioner in the reply dated 17.07.2022 given in response to the show cause notice dated 07.07.2022.

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