



# Lawgics

By Nidhi, Advocate



**Judgment No.: 163**  
**Dt.: 30-07-2024**



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## Judgment Deals With

**GST Cancellation order was set aside as it affected assessee's valuable rights and lacked reasoning.**

<b>Section/Rule</b>	Section 29
<b>Authority</b>	Allahabad High Court
<b>Case Name</b>	M/s. GFT Fashion VS State of UP
<b>Dated</b>	07 <sup>th</sup> May, 2024
<b>Citation</b>	WRIT TAX No. - 101 of 2024

### Brief facts of the case:

The orders dated 21.01.2021 and 27.04.2021 were passed by the Assistant Commissioner, cancelling the registration of the petitioner's proprietorship. Subsequently, an order dated 13.07.2022 was passed by the appellate authority, dismissing the aforesaid cancellation order dated 27.04.2021.

### Contention of the Petitioner:

The cancellation order indicates a total non-application of mind by the authority while cancelling the G.S.T 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 21.01.2021 but at the same time order states that the petitioner had not submitted any reply to the show cause notice. The contents of the petitioner's reply dated 21.01.2021 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. The appeal filed against the aforesaid order has been dismissed on the ground of limitation only.

### Findings & Decision of the Court:

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 cancellation orders were set aside and Department was directed to pass a fresh order after taking into consideration the submissions made by the petitioner in the reply dated 21.01.2021 given in response to the show cause notice dated 12.01.2021.

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