

**Court No. - 70**

**Case :-** WRIT TAX No. - 266 of 2020

**Petitioner :-** M/S Sarvshree Sadguru Construction Company Through Its Proprietor Indramani Tiwari

**Respondent :-** Union Of India , Through Ministry Of Finance, New Delhi Through Its Secretary And 4 Others

**Counsel for Petitioner :-** Rang Nath Pandey, Satyendra Narayan Singh

**Counsel for Respondent :-** A.S.G.I., Anant Kumar Tiwari, C.S.C.

**Hon'ble Siddhartha Varma, J.**

The defects reported by Stamp Reporter are being ignored at the moment. Learned counsel for the petitioner may remove the defects as and when Covid-19 infection subsides.

The petitioner had a registration under the Goods and Services Tax Act, 2017, which when the Assessing Authority cancelled on 24.12.2018 under Section 29(2)(c) of the Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'), the petitioner filed an application on 24.10.2019 for the revocation of the cancellation order. When, however, the application was rejected on 13.11.2019, the petitioner filed a First Appeal under Section 107 of the Act. Upon the dismissal of the First Appeal on 17.12.2019, in the absence of Tribunal, the instant writ petition was filed.

The contention of the learned counsel for the petitioner is that the orders of the Assessing Authority and of the First Appellate Court cannot be sustained now in view of the Central Goods and Services Act (Removal of Difficulties Order), 2020 issued under Section 172 of the Act.

Since the learned counsel for the petitioner read out the Gazette Notification issued on 25.6.2020, the relevant portion of the notification is being reproduced here as under:-

"NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:-

1. Short title.- This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2020.

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered:-

a) Date of service of the said cancellation order; or

b) 31st day of August, 2020."

Learned Standing Counsel did not dispute that the Gazette Notification.

Under such circumstances, the order dated 13.11.2019 passed by the Assistant Commissioner, Goods Sales Tax, Allahabad and the order dated 17.12.2019 passed by the Additional Commissioner (Appeal) Judicial Side IInd, State Goods and Service Tax, Prayagraj, are set aside. The application dated 24.10.2019 which was filed by the petitioner for the revocation of the cancellation order dated

24.12.2018 shall now be decided in accordance with law within a period of 15 days from the date of production of a copy of this order.

The Authority concerned may verify the correctness of this order from the Official Website of the High Court, Allahabad, if a certified copy is not submitted.

The writ petition is disposed of.

**Order Date :- 8.7.2020**

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(Siddhartha Varma, J.)