

Hon'ble Manoj K. Tiwari, J.

Heard Mr. S.K. Posti, learned Senior Advocate assisted by Mr. Ashutosh Posti, learned counsel for the petitioner and Mr. Hari Mohan Bhatia, learned counsel for the respondents.

Petitioner is aggrieved by cancellation of his GST Registration by respondent No. 2/Superintendent, CGST vide order dated 13.03.2020. The ground for cancellation, as indicated in the said order is that petitioner had not filed GST return for more than six months.

Mr. Hari Mohan Bhatia, learned counsel for the respondents submits that petitioner had defaulted in submitting GST returns for continuous period of sixteen months and besides petitioner had not paid the amount of tax, therefore, his GST registration has rightly been cancelled by invoking Section 29(2)(c) of Central Goods and Services Tax Act, 2017. He further submits that petitioner has tax liability of ₹1,48,01,516/-, as admitted by the petitioner in para 15 of the writ petition.

Mr. S.K. Posti, learned Senior Counsel appearing for the petitioner, however, disputes this submission made by Mr. Hari Mohan Bhatia, learned counsel for the respondents and submits that petitioner had cleared his entire tax liability upto February, 2020 and aforesaid liability is only on account of outstanding demand of interest towards delayed payment of tax.

Mr. S.K. Posti, learned Senior Counsel for the petitioner has relied upon Section 80 of CGST Act which provides for payment of tax and other amount in installments. He further submits that his client is ready and willing to pay entire amount of interest/tax in installments.

Mr. Hari Mohan Bhatia, learned counsel for the respondents submits that if petitioner makes fresh application to the Commissioner, CGST under Section 80 of CGST Act along with some upfront amount, then the Commissioner, CGST shall look into the request to be made by the petitioner and take appropriate decision.

Accordingly, writ petition is disposed with liberty to the petitioner to make fresh representation to the Commissioner, CGST within four weeks from today along with an upfront amount of ₹30.00 lakh. If such a representation is made (along with aforesaid amount), the Commissioner, CGST shall consider petitioner's request for revocation of cancellation order, in accordance with law, within ten days from the date of receipt of such representation. Till decision is taken on petitioner's representation the impugned cancellation order dated 13.03.2020 shall be kept in abeyance. However, the GST registration of the petitioner shall be restored once the nationwide lockdown is over.

Let certified copy of this order be supplied to the parties today itself on payment of usual charges.

(Manoj K. Tiwari, J.)

25.03.2020

Aswal