

(2025) 12 GAU CK 0070

Gauhati HC

Case No: WPC Of 6789 Of 2025

Shobnam Ara Begom Mazumder
@ Sabnamara Begum Mazumder

APPELLANT

Vs

Union Of India And 2 Ors

RESPONDENT

Date of Decision: Dec. 5, 2025

Acts Referred:

- Central Goods and Services Tax Rules, 2017- Rule 10(1), 21(d)

Hon'ble Judges: Manish Choudhury, J

Bench: Single Bench

Advocate: A K Gupta, M Dey, B Sarma, R S Mishra, S K Medhi

Final Decision: Allowed

Judgement

Manish Choudhury, J

1. Heard Mr. R.S. Mishra, learned counsel for the petitioner; Ms. R.R. Saikia on behalf of Mr. S.K. Medhi, learned CGC for the respondent no. 1; and Mr. K. Jain, learned counsel on behalf of Mr. S.C. Keyal, learned Standing Counsel, CGST for the respondent nos. 2 & 3.

2. The petitioner got herself registered under the provisions of the Central Goods and Services Tax [CGST] Act, 2017 for carrying out the business of a goatery firm. The petitioner was issued Registration Certificate in Form GST REG-06 under Rule 10[1] of the Central Goods and Services Tax Rules, 2017 [the CGST Rules, 2017, for short] on 13.06.2023.

3. The respondent no. 3 on 10.06.2024 issued a Show-Cause Notice for cancellation of GST Registration of the petitioner on the ground that there was violation of the provisions of Rule 10A read with Rule 21 [d] of the CGST Rules, 2017. By the Show-Cause Notice, the petitioner was directed to furnish a reply to the Show-Cause Notice within seven days from the date of service of the Notice. The petitioner was

also directed to appear before the respondent no. 3 on 17.06.2024. The GST Registration of the petitioner was also suspended with effect from 10.06.2024.

4. It is the case of the petitioner that due to uploading of the Show-Cause Notice in the portal and no individual communication, the Show-Cause Notice escaped the notice of the petitioner.

5. Subsequently, on 04.07.2024, the respondent no. 3 passed an Order of cancellation of registration in reference to the Show-Cause Notice dated 10.06.2024. In the Order, it is mentioned that the petitioner did not submit any Reply to the Show-Cause Notice and on the basis of the records available in his office, he was of the opinion that petitioners registration under the CGST Act would be liable to be cancelled in view of the violation of the provisions of Rule 10A read with Rule 21 [d] of the CGST Rules, 2017. In the Order, it is mentioned that the effective date of cancellation of the petitioners GST registration was from 04.07.2024.

6. Though the petitioner, after the impugned Order of cancellation dated 04.07.2024, made an attempt to furnish her bank details in Form REG-14 in the GST portal, the same could not be uploaded. Thereafter, the petitioner also made an attempt to file an application for revocation of cancellation. But, the portal did not accept the application for revocation on the ground that the period of limitation for filing application of revocation of cancellation of GST registration had already expired.

7. It is in the above backdrop, the petitioner is before this Court by the instant writ petition.

8. Rule 10A of the CGST Rules, 2017 has prescribed that after a certificate of Registration in Form GST REG-06 has been made available on the common portal and a Goods and Tax Identification number has been assigned, the registered person, within a period of thirty days from the date of grant of registration, is required to furnish information with respect to details of bank account on the common portal.

9. Rule 21 [d] of the CGST Rules, 2017 has prescribed that the registration granted to a person is liable to be cancelled, if the said person violates the provision of Rule 10A.

10. The procedure for cancellation of registration on the ground of violation of Rule 10A has been provided in Rule 21A [2A] by providing that where there is a contravention of the provisions of Rule 10A by the registered person, the registration of such person shall be suspended and the said person shall be intimated in Form GST REG-31, electronically or on the common portal or by sending a communication to his email address provided at the time of registration or as amended from time to time, highlighting the non-compliance and asking him to explain, within a period of thirty days, as to why his registration shall not be

cancelled. The Show-Cause notice for cancellation of registration under Rule 10A is to be made specifically in Form GST REG-31.

11. When in the light of the afore-mentioned statutory rules the Show-Cause Notice served upon the petitioner is examined, it is found that the Show-Cause Notice is in Form GST REG-17. As per Rule 21A [2A], if non-compliance with regard to Rule 10A is noticed then the noticee is to be provided a period of thirty days to explain as regards non-compliance and to show cause as to why the registration shall not be cancelled. By the impugned Notice dated 10.06.2024, only seven working days time was allowed to furnish a Reply to the petitioner while suspending the registration on and from 10.06.2024. By not providing a period of thirty days to show cause and by providing only a period of seven days to show cause, the respondent authorities did not adhere to the principles of natural justice. For not affording the period of thirty days to the petitioner to furnish her explanation, there was violation of the provisions of Rule 10A of the CGST Rules, 2017. The respondent no. 3 did not even wait for thirty days to pass the impugned order of cancellation. Before expiry of thirty days from 10.06.2024, the impugned order was passed on 04.07.2024. Moreover, the Show-Cause Notice was in Form GST REG-17 whereas the Show-Cause Notice ought to have been in Form GST REG-31. When a statute prescribes a thing to be done in a particular manner then that thing must be done in that particular manner and in no other manner.

12. It is a long settled principle that if the manner of doing a particular act is prescribed under any statute, then the act must be done in that manner only and in no other manner. By not affording the statutorily prescribed thirty days period to Show Cause, the respondent authorities had deprived the notice from a proper and reasonable opportunity of being heard.

13. For the afore-said irregularities noticed in respect of the Show-Cause Notice dated 10.06.2024 and the impugned Order dated 04.07.2024, the same are set aside and quashed. As a consequence, the respondent authorities shall restore the GST registration of the petitioner which was granted on 13.06.2023.

14. The writ petition stands allowed to the extent indicated. There shall, however, be no order as to cost.