

**IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR**

**BEFORE**

**HON'BLE SHRI JUSTICE SHEEL NAGU**

**&**

**HON'BLE SMT. JUSTICE SUNITA YADAV**

**ON THE 2<sup>nd</sup> OF FEBRUARY, 2022**

**WRIT PETITION No. 2333 of 2022**

**Between:-**

**M/S UMA SHREE TOUR AND TRAVELS  
THROUGH PROPRIETOR HUKUM SINGH  
DANGI S/O JAY SINGH DAGI AGED ADULT 3-4  
NEAR SANGAM TENT HOUSE 80 FEET ROAD  
HNOTIYA CHOURAHA, ASHOKA GARDEN  
BHOPAL (MADHYA PRADESH)**

**.....PETITIONER**

**(BY SHRI PRATEEK WAGHMARE, ADV.)**

**AND**

- 1. THE STATE OF MADHYA PRADESH THROUGH  
COMMISSIONER STATE GOODS AND  
SERVICE TAX MOTI BUNGALOW COMPOUND,  
M.G.ROAD NEAR GANDHI HALL INDORE  
(MADHYA PRADESH)**
- 2. DEPUTY COMMISSIONER STATE TAX CUM  
APPELLATE PFFICER STATE GST DIVISION 1  
BHOPAL ZONE 35C MOTHER TERESA MARG  
ADMINISTRATION AREA ARERA HILLS  
BHOPAL M.P. (MADHYA PRADESH)**
- 3. STATE TAX OFFICER GST BHOPAL 1 DIVISION  
1 BHOPAL ZONE 35C MOTHER TERESA MARG  
ADMINISTRATION AREA ARERA HILLS  
BHOPAL M.P. (MADHYA PRADESH)**

**.....RESPONDENTS**

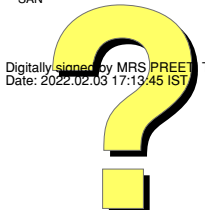
**(BY SHRI MUKUND CHOURASIA, P.L. )**

**(Heard through Video Conferencing)**

*This petition coming on for Orders this day, SHEEL NAGU passed the following:*

**ORDER**

The pleadings in this petition reveal that petitioner had filed an appeal under Section 107 of Central Goods and Services Tax Act, 2017 ('2017 Act', for brevity) against Annexure P-1 (an order under Section 29 of the 2017 Act). The said appeal is infructuous since the appeals under Section 107(1) are only against the orders passed by the adjudicating authorities, the availing



of the said remedy is infructuous.

The present petition filed under Article 226 of the Constitution of India assails the order of cancellation of registration passed under Section 29 of the 2017 Act.

Learned counsel for the petitioner submits that no opportunity of any kind was afforded and the order of cancellation of registration was never served on him and therefore, he could not avail statutory remedy under Section 30 of the 2017 Act for seeking revocation of the cancellation of registration.

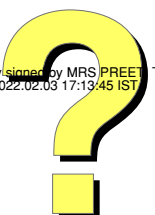
A bare perusal of the impugned order dated 16.5.2019 Annexure P-1 reveals that a show cause notice dated 16.5.2019 was issued in response to which the petitioner preferred a reply which was taken into account before issuing Annexure P-1.

The contention that impugned order was not served on the petitioner cannot be gone into in a writ petition since it involves disputed questions of fact specially in the face of unavailed remedy under Section 30 which enables a person aggrieved by an order of cancellation of registration to apply for revocation within 30 days and also confers jurisdiction on the competent authority under Section 30 to condone the delay if sufficient cause is shown.

In view of the aforesaid discussion, it would be appropriate that the petitioner first avails the statutory remedy under Section 30 and therefore, this Court is inclined to dispose of this petition with the following directions:

(1) The petitioner is directed to prefer an appropriate application for revocation under Section 30 (1) of the Act, 2017 within a period of 15 working days from today along with the copy of this order and also along with an application for condonation of delay showing the cause for coming late.

(2) The competent authority shall then decide the application for condonation of delay on its own merits and thereafter deal with the application for revocation on merits, if the delay is condonable.



(3) Needless to emphasise that the appeal under Section 30 if decided on merits, shall be so decided on merits within the outer limit of 45 days from the date of submission of application for revocation.

Accordingly, the writ petition is disposed of.

**(SHEEL NAGU)**  
**JUDGE**

P/-

**(SUNITA YADAV)**  
**JUDGE**

