

03.03.2022.

p.b.
Sl. No.9.

W.P.A. 2857 of 2022

(Through Video Conference)

Galaxy Mechanical Engineering
Equipments Private Limited & Anr.

Vs.

Assistant Commissioner, Bally, West
Bengal Goods and Services Tax & Ors.

Ms. Rita Mukherjee,
Mr. Abhijat Das.

.....for the petitioners.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.

.....for the State.

Heard learned advocates appearing for the parties.
In this matter, petitioner has challenged the impugned show-cause notice for cancellation of registration of the petitioner and suspending the registration of the petitioner by the same impugned show-cause notice itself and petitioner has further challenged the impugned show-cause notice for cancellation of registration on the ground that the same was passed without providing any opportunity of hearing to the petitioner and, furthermore, the impugned order of cancellation of registration is a non-speaking order and also on the ground of non-application of mind by recording in the said impugned order of cancellation that the respondent has considered the reply in response to the impugned show-cause notice while in fact, no such reply was given. So far as the allegation with

regard to passing a non-speaking order is concerned, on perusal of the aforesaid impugned order of cancellation of the registration, I am convinced that the allegation of the petitioner is correct since no reason has been given in the impugned order of cancellation and is non-speaking order and is not sustainable in law and accordingly the impugned order of cancellation of registration of the petitioner is set aside and all legal consequences will follow. So far as part of the impugned show-cause notice for cancellation of registration, where registration of the petitioner has been suspended this part of the impugned order will remain suspended since the allegation in the impugned show-cause notice is very vague and one line allegation without any basis and for the ends of justice a person against whom a show-cause notice has been issued, he should be at least provided in brief the basis of such allegation so that the person can meet the allegations in show-cause notice. Impugned order of suspension will remain suspended till the reply to the impugned show-cause notice is given and hearing is given on the same and is disposed of by passing a reasoned and speaking order in accordance with law.

With this observation and direction, this writ petition being WPA No.2857 of 2022 is disposed of.

(Md. Nizamuddin, J.)