



MAJESTY LEGAL

Advocates & Solicitors

REGISTRATION ORDER UNDER GST¹, SET ASIDE²

(FAYIZ NANGAPARAMBIL vs. UNION OF INDIA³)

The Hon'ble Delhi High Court held that the Show Cause Notice was short of the necessary requirements as it did not contain any specific allegation. The court observed that the show cause notice is required to set out the relevant material in order to enable the noticee to implicitly respond to it.

HON'BLE COURT HELD AS UNDER:

- In the abovementioned case, The petitioner has challenged a Show Cause Notice⁴ dated May 20, 2023, by which the petitioner was called upon to show cause as to why his GST registration was not canceled as the petitioner's GST registration is suspended with effect from May 20, 2023 and the only reason indicated in the Notice that the GST registration was obtained through Fraud, willful misstatement, or suppression of facts.
- The Hon'ble High Court set aside the impugned Show Cause Notice and clarified that the respondents are not precluded from issuing an appropriate Show Cause Notice, setting out the reason for proposing any adverse action against the petitioner. Thus, the suspension order of the petitioner's GST registration also stands quashed.

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¹ Goods and Services Tax Act 2017

² By the Hon'ble Delhi High Court

³ W.P.(C). 7477/2023 on dated 26.05.2023

⁴ A Show Cause Notice is a formal notice issued by the tax authorities under GST in India to a taxpayer, requiring them to explain or justify a particular action or inaction that is in violation of GST Laws.

⁵ Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law, statutes and is personal in nature, not to be deemed as legal advice.