GAHC010125462026

2026:GAU-AS:11517

THE GAUHATI HIGH COURT

(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/3261/2026

HAZARIKA BROTHERS
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO. 1 DULIAJAN GAON, ANANDAPARA, P.O. ANANDAPARA, P.S. DULIAJAN, DISTRICT- DIBRUGARH, ASSAM-786692, REPRESENTED BY ITS MANAGING PARTNER SRI DIPAK HAZARIKA, AGED ABOUT 58 YEARS, S/O NILA KANTA HAZARIKA, RESIDENT OF 1 NO. DULIAJAN, ANANDAPARA, DIST. DIBRUGARH, ASSAM-786692.

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66A, NORTH BLOCK, NEW DELHI-110001.

2:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

3:THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
DIBRUGARH DIVISION
CENTRAL EXCISE DIVISION
DIBRUGARH MILAN NAGAR
F LANE

P.O. C.R. BUILDING
MANCOTTA ROAD
DIBRUGARH
ASSAM-786003.

4:THE JURISDICTIONAL TAX OFFICER
/SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
CBIC
DULIAJAN RANGE

Advocate for the Petitioner : MR. R S MISHRA, MS B SARMA,MS. M DEY

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 13.08.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner and Mr. S.C. Keyal, learned Senior Counsel & Special Standing Counsel, CGST for all the respondents.

2. The petitioner is a registered assessee under the provisions of the Central Goods and Services Tax [CGST] Act, 2017 [‘the CGST Act’, for short] and on filing of an application, he was granted GST Registration Certificate bearing no. 18AADFH8790B1ZA on 20.09.2017 with 01.07.2017 as the date of liability.

3. On 04.02.2026, a Show Cause Notice in Form GST REG-31 was issued to the petitioner by the Proper Officer with Reference no. ZA180226004369K in terms of Rule 21A of the CGST Rules, 2017. In the said Show Cause Notice, it was mentioned that it had come to notice that the petitioner-assessee did not furnish returns for a continuous period of six months or for a continuous period of two quarters, as per provisions of clause [h] or clause [i] of Rule 21, which required an assessee to file return under sub-section [1] of Section 39. It was mentioned that such discrepancies or anomalies would prima facie indicate contravention of the provisions of the CGST Act and the CGST Rules made thereunder and if not explained

satisfactorily, then the registration of the petitioner-assessee would be liable to be cancelled. The petitioner-assessee was requested either to file returns under Section 39[1] in the common portal or to submit a reply to the jurisdictional Tax Officer within thirty days from the receipt of the Show Cause Notice. The GST Registration of the petitioner was suspended with effect from 04.02.2026 in terms of Rule 21A [2A] of the CGST Rules and it was mentioned that suspension of registration would be lifted only after filing of returns by the petitioner-assessee under Section 39[1] of the CGST Act in the common portal.

4. The petitioner, however, failed to submit any reply to the Show Cause Notice within the stipulated time period of thirty days from 04.02.2026. Thereafter, the Proper Officer passed an Order of Cancellation of Registration on 16.03.2026 in view of failure on the part of the petitioner-assessee to submit any reply and also, failure to submit the returns in compliance of Section 39[1] of the CGST Act.

5. Aggrieved by the Order of Cancellation of Registration dated 16.03.2026, the petitioner submitted an application for revocation of cancellation of registration on 06.04.2026 under Section 30, CGST Act. On Registration of the revocation application as Application Reference no. AA180426003053P, the Proper Officer had issued a Show Cause Notice on 20.04.2026 to the petitioner observing that all Government dues were not paid and the petitioner was asked to submit proof of payment of late fees of GSTR-1 and interest paid, if any. By the Show Cause Notice, the petitioner was directed to furnish a reply within seven working days from the date of service of the Notice. It was further observed that if the petitioner would fail to furnish a reply within the stipulated date or fail to appear for personal hearing on 'the appointed date and time', the case would be decided ex-parte on the basis of available records and on merits.

6. The petitioner did not furnish any reply to the Show Cause Notice dated 20.04.2026 and instead, had opted to file the returns. In the meantime, the petitioner submitted the returns up-to December, 2025 on 06.04.2026 and the returns up-to March, 2026 on 09.06.2026.

7. But in the interregnum, the Proper Officer had passed an Order on 07.05.2026 in the

following manner :-

> **Order of Rejection of Application for Revocation of Cancellation**
>
> You have not replied to the notice issued vide reference no. ZA180426012552R dated 20.04.2026 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

8. The first proviso to sub-section [2] of Section 30, CGST Act has provided that an application for revocation of cancellation of registration shall not be rejected by the Proper Officer unless the applicant has been given an opportunity of being heard. An opportunity of being heard means a proper and effective opportunity of being heard and only when a proper and effective of being heard is provided, there is adherence to the principles of natural justice. Though the Proper Officer in the Show Cause Notice mentioned that if the noticee would fail to appear for personal hearing on 'the appointed date and time' the case would be decided ex-parte, the Proper Officer did not mention the time and date fixed by him to afford personal hearing to the petitioner-assessee, who in the event an adverse order is passed, is to be visited with serious consequences. Thus, it cannot be said that the petitioner was afforded a proper and effective opportunity of being heard prior to the Order of Rejection dated 07.05.2026, which is pre-judicial to his interests.

9. The above extract of the impugned Order dated 07.05.2026 does to indicate that the impugned Order is cryptic and non-speaking in nature. Moreover, due to denial of a proper and effective opportunity of personal hearing by due intimation of the appointed date and time on the part of the Proper Officer before passing of the adverse order, the impugned Order is not sustainable in law. On such ground, the impugned order is liable to be set aside and quashed. It is accordingly, set aside and quashed.

10. With the setting aside and quashing of the Order dated 07.05.2026, the Proper Officer shall now proceed from the stage of Show Cause Notice by issuing a notice for personal hearing to the petitioner by uploading it in the common portal and also, by sending it to the

e-mail ID of the petitioner intimating the time and date of personal hearing. If in response to such a notice the petitioner attends the personal hearing, then the Proper Officer after hearing the petitioner and on the basis of the materials available on record shall proceed to pass an order under Section 30 of the CGST Act in accordance with law and on merits.

11. With the observations made and direction given above, the writ petition is disposed of. No cost.

JUDGE

Comparing Assistant