

GAHC010076472026



2026:GAU-AS:7625

THE GAUHATI HIGH COURT

(THE HIGH COURT OF ASSAM, NAGALAND, MIZORAM & ARUNACHAL PRADESH)

WRIT PETITION [C] NO. 2147/2026

Huma Power & Tower Pvt. Ltd., A private limited company situated at Athgaon Kabristan, Opp. Glass Factory, N.S. Road, Guwahati, Assam – 781009 represented by one of its Directors namely Abuzar Khan, S/o Niyaz Ahmed Khan, aged about 33 years, resident of Athgaon Kabristan, Opp. to Glass Factory, N.S. Road, Guwahati – 781009, Assam.

.....**Petitioner**

-VERSUS-

1. The State of Assam, represented by the Commissioner & Secretary to the Government of Assam, Department of Finance [Taxation] Assam.
2. The Principal Commissioner, Assam Kar Bhawan, G.S. Road, Guwahati – 781006, Assam.
3. The Assistant Commissioner of State Tax, Guwahati-D-2, Assam.

.....**Respondents**

BEFORE
HON'BLE MR. JUSTICE MANISH CHOUDHURY

Advocates :

Advocate for the Petitioner : Mr. S.K. Saha, Advocate

Advocate for all the Respondents : Mr. B. Gogoi, Standing Counsel,
Finance & Taxation
Department

Date of hearing : 29.05.2026

Date of pronouncement of judgment : 29.05.2026

Whether the pronouncement is of the
Operative part of the judgment ? : No

Whether the full judgment has been
Pronounced ? : Yes

JUDGMENT

Heard Mr. S.K. Saha, learned counsel for the petitioner and Mr. B. Gogoi, learned Standing Counsel, Finance & Taxation Department, Government of Assam for all the respondents.

2. The petitioner is a private limited company and in this writ petition instituted under Article 226 of the Constitution, the petitioner is represented by one of its directors.
3. The petitioner company got itself registered under the provisions of the Central Goods and Services Tax Act, 2017 [‘the CGST Act’, for short] for carrying out its business operations. In that connection, the petitioner was issued Registration Certificate no.

18AACCH1766M2Z7 in Form GST REG-06 under Rule 10[1] of the Central Goods and Services Tax Rules, 2017 [‘the CGST Rules’, for short] on 20.09.2017 with 01.07.2017 as the date of liability. In the GST Registration Certificate, its Principal Place of Business was shown as Athgaon Kabaristan, N.S. Road, Guwahati, Pin – 781009, Kamrup Metropolitan District, Assam.

4. The respondent no. 3 as Proper Officer on 19.05.2025 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 [Bank details] read with Rule 21 [d] of the CGST Rules. 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 Show Cause Notice. The petitioner was also directed to appear before the Proper Officer ‘on undefined at undefined’. The remarks given were to the effect that – “the Bank Account has been validated successful with remark ‘Account Frozen or Blocked’. Please reverify the Account details”.
5. It is the case of the petitioner that due to uploading of the Show-Cause Notice in the common portal, envisaged in Section 146 of the CGST Act, and no individual communication, the Show Cause Notice escaped from the notice of the petitioner. The petitioner has averred that it subsequently approached the Proper Officer for grant of an opportunity to regularize the matters pertaining to its Bank Account as it would take some time as the Bank Account maintained by it is in a Bank Branch located at Lucknow, Uttar Pradesh. The petitioner has canvassed that it had also sought time to file a Reply, which was verbally denied.
6. Subsequently, on 09.06.2025, the Proper Officer passed an Order of Cancellation of Registration in reference to the Show-Cause Notice dated 19.05.2025. In the Order, it was 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 petitioner’s Registration under the CGST Act was 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 petitioner’s

GST Registration was 09.06.2025.

7. It is contended that the petitioner, after the impugned Order of Cancellation dated 09.05.2026, made an attempt to regularize its Bank Account details in Form REG-14 in the common portal. But, the same could not be done. 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.
8. It is in the above backdrop, the petitioner is before this Court by the instant writ petition.
9. Section 29 of the CGST Act has delineated the situations for which the Proper Officer can cancel or suspend the registration. Clause [a] of sub-section [2] of Section 29 has prescribed that the Proper Officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where a registered person has contravened such provisions of the CGST Act or the rules made thereunder as may be prescribed.
10. As per Section 2 [87] of the CGST Act, 'prescribed' means prescribed by rules made under the Act on recommendation of the GST Council. Rule 10A of the CGST Rules, as inserted vide Notification no. 31/2019 – Central Tax dated 28.06.2019 w.e.f. 28.06.2019, has provided that after a Certificate of Registration in FORM GST REG-06 has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under Rule 12 or, as the case may be Rule 16, shall within a period of *thirty days* from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under Section 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of *Bank Account* on the common portal.
11. A prescription is contained in Clause [b] of sub-rule [2A] of Rule 21A of the CGST Rules, which was substituted vide Notification no. 38/2023 – Central Tax dated

04.08.2023 w.e.f. 04.08.2023, inter-alia to the effect 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.

12. Thus, from a combined reading of Section 29[2] of the CGST Act and Rule 10A and Rule 21A[2A][b] of the CGST Rules, it is evident 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, on the common portal, or by sending a communication to his e-mail 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.
13. On the other hand, Rule 22 of the CGST Act has also provided for cancellation of registration. Sub-rule [1] of Rule 22 has prescribed that where the Proper Officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause within a period of seven working days from the date of service of such notice, as to why his registration shall not be cancelled.
14. When in the light of the afore-mentioned statutory prescriptions the Show Cause Notice served upon the petitioner is examined, it is found that the Show Cause Notice is in Form GST REG-17, not in FORM GST REG-31. Rule 21A[2A][b] has prescribed for suspension of the registration at first with an opportunity of thirty days to show cause as to why the registration shall not be cancelled for contravention of the provisions of Rule 10A by the registered person whereas Rule 22[1] has provided for an opportunity

of seven days to the registered person to show cause as to why his registration shall not be cancelled. When a specific procedure has been prescribed for cancellation of registration for contravention of Rule 10A, resort cannot be taken to some other provision.

15. If the Proper Officer has noticed non-compliance on the part of the petitioner with regard to Rule 10A, then the Show Cause Notice should have been in FORM GST REG-31 and not in FORM GST REG-17, and the noticee should have been given an opportunity of thirty days, not seven days, to show cause as regards such non-compliance. By the impugned Show Cause Notice dated 19.05.2025, only seven working days time was allowed to the petitioner to furnish a Reply. The date and place for appearance of the noticee were also not provided. By not providing a period of thirty days to show cause by keeping the registration under suspension, and by providing only a period of seven days to show cause, the Proper Officer did not adhere to the statutory prescription and also violated the principles of natural justice by not providing the adequate period to show cause.
16. For not affording the period of thirty days to the petitioner to furnish its explanation, there was violation of the provisions of Section 29 of the CGST Act and Rule 10A read with Rule 21A[2A][b] of the CGST Rules. The Proper Officer did not even wait for thirty days to pass the impugned Order of Cancellation of Registration. Before expiry of thirty days from 19.05.2025, the impugned Order of Cancellation of registration was passed on 09.06.2025. 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.
17. If the manner of doing a particular act is specifically prescribed under the 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 in FORM GST REG-31, the Proper Officer had deprived the petitioner from an effective and reasonable opportunity of being heard.
18. For the afore-said irregularities noticed in respect of the Show-Cause Notice dated

19.05.2025 and the impugned Order of Cancellation dated 09.06.2025, 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 20.09.2017. It is clarified that this order shall not affect the liability of the petitioner to pay tax and other dues or to discharge any obligation under the CGST Act or the CGST Rules for any period.

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

JUDGE

Comparing Assistant