

HC: Cancellation Order Set Aside for Diverging from SCN Grounds

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REFER THE DECISION OF THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF

Pragya Publicity Center vs. State of U.P. Citation: (2025) 31 Centax 227 (All.)

Facts of the Case:

In *Pragya Publicity Center vs. State of U.P.*, a show cause notice was issued proposing cancellation of GST registration on the ground of non-filing of returns for six consecutive months. However, the cancellation order was passed on an entirely different ground — that no business activity was carried out at the declared place of business.

Hon'ble High Court Judgement:

The Allahabad High Court held that the impugned order was invalid as it was based on grounds not mentioned in the SCN, thereby violating principles of natural justice. The Court set aside the cancellation order and directed that any fresh action, **if required, must be initiated with due notice and opportunity to the petitioner.**