

## **HC set aside cancellation of GST registration due to mismatch in door number of business premises**

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**THE HON'BLE MADRAS HIGH COURT IN THE CASE OF Professional Car Decors V/s Superintendent of CGST & C. Ex., decided on 12-9-2024**

### **Issue:**

Is it valid if cancellation of GST registration due to only mismatch in door number of business premises?

### **The Hon'ble High Court Judgement:**

Cancellation of GST registration due to address discrepancy should not be mechanical; revenue authorities must consider bona fide explanations and seek affidavits before cancelling registration.

**Section 29 of Central Goods and Services Tax Act, 2017**