

**HC: Registration of assessee to be restored as single inspection showing no one at office cannot presuppose firm is non-functional**

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**THE HON'BLE PUNJAB & HARYANA HIGH COURT IN THE CASE OF**

**Cylos Consulting Pvt. Ltd. V/s Union Territory of Chandigarh, decided on 17-12-2024**

**Issue:**

Is it justified merely single inspection showing no one at office and presumption that firm is non-functional?

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

Merely on one inspection, if no person is found to be available at his place of office, a presumption cannot be drawn that firm is not functional, more so when there have been transactions and firm has been regularly filing its returns.

Section 29 of Central Goods and Services Tax Act, 2017