

## HC: Cancellation of GST Registration Set Aside for Denial of Proper Opportunity.

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

*Vipul Kumar Singh v. State of U.P.* – [2025] 180 taxmann.com 496 (Allahabad)

### Facts of the Case

The petitioner's GST registration was cancelled by the Proper Officer after issuing a show-cause notice; however, the cancellation order was passed **without affording a meaningful or effective opportunity of hearing**. The petitioner thereafter filed an appeal, but the **appellate authority dismissed the appeal solely on the ground of limitation**, without examining the merits, procedural lapses, or the validity of the cancellation order. Aggrieved, the petitioner approached the High Court.

### Judgement

The Allahabad High Court held that **both the cancellation order and the appellate order were unsustainable**, as the taxpayer was denied proper opportunity at both stages. The Court observed that the cancellation was effected **without due compliance with principles of natural justice**, and the appellate authority failed to exercise its jurisdiction by dismissing the appeal merely on limitation, without considering the substantive issues.

**Accordingly, the Court quashed both orders and directed the authorities to undertake fresh adjudication, ensuring that the petitioner is provided a proper opportunity of personal hearing before passing any fresh order.**

**// भगवान महावीर का संदेश //**

**"जीवो और जीने दो" — यही हो हमारा संकल्प।**

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