

HIGH COURT OF SIKKIM : GANGTOK
Record of Proceedings

WP(C) No. 34 of 2024

M/S A2Z INFRA ENGINEERING LTD.

PETITIONER (S)

VERSUS

ASSISTANT COMMISSIONER AND OTHERS

RESPONDENT (S)

For Petitioner(s)

: Mr. Puneet Agarwal, (through V.C.), Mr. Yuvraj Singh and Mr. Passang Tshering Bhutia, Advocates.

For Respondent(s)

: Ms. Sangita Pradhan, Deputy Solicitor General of India with Ms. Natasha Pradhan and Ms. Sittal Balmiki, Advocates.

Date: 23/02/2026**CORAM:****HON'BLE MR. JUSTICE A. MUHAMED MUSTAQUE, CHIEF JUSTICE**

...

The Petitioner, M/s A2Z Infra Engineering Ltd., was registered under the CGST Act, 2017. The said registration was cancelled by an order dated 30.10.2023. The cancellation was preceded by a show-cause notice dated 26.09.2023. In the show-cause notice, it was stated that upon inspection, the business entity was found to be non-existent at the declared place of business and that no business activities were being carried out from the said premises.

It appears that an email-reply was submitted by the Petitioner. It is appropriate to refer to the brief reply submitted by the Petitioner, which is as follows: -

"

We, M/s A2Z Infra Engineering Limited ('the Company' or 'We' or 'Us') are in receipt of the captioned SCN dated August 24, 2023 regarding which reply is required to be furnished to the office of your good self by September 30, 2023. Copy of SCN dated September 26, 2023. In this regard, we wish to submit that The Company has a centralized accounting system, and there are no accounts-related employees stationed in Sikkim. Due to a recent cloud burst in Sikkim, none of the employees were able to travel to the state. Therefore, it is requested to the office of your goodself to grant us extension of another 20 days and grant us the opportunity to present our case before the office of your goodself. We request the office of your goodself to accept the reply of the Company and grant us the personal hearing before taking any decision in this matter. Thanking you in anticipation.

"

In fact, the Petitioner had also sought an opportunity of personal hearing and requested an extension of time.

However, as seen from the final order impugned before this Court cancelling the registration, no reasons have been assigned for such cancellation. There is no reference to the reply submitted by the Petitioner or to the request for extension of time.

In such circumstances, the impugned order is not sustainable in law and requires reconsideration after properly advertng to the reasons stated by the Petitioner. The explanation offered by the Petitioner ought to have been taken into consideration.

The Petitioner further submits that valid reasons were explained for their absence from the declared place of business and several documents have been produced before this Court to establish that business activities were indeed being carried out. It is also submitted that the Petitioner has subsequently obtained fresh registration.

In such circumstances, I am of the view that the impugned order has to be revisited after giving due opportunity of hearing to the Petitioner.

Learned counsel for the Petitioner further submits that the Petitioner will file an application for cancellation of the earlier registration in view of the subsequent registration. If that be so, the same shall also be considered before deciding upon the cancellation of registration pursuant to the show-cause notice dated 26.09.2023.

This writ petition being, *WP(C) No. 34 of 2024*, stands disposed of accordingly.

Chief Justice