

Vague and Improper Show Cause Notice for Cancellation of Registration is Quashed

2021 (4) TMI 1203 - Tripura High Court in Dayamay Enterprise Versus State Of Tripura And 3 Ors.

Show Cause Notice issued-“it appears that your registration is liable to be cancelled for the following reasons :1. Non compliance of any specified provisions in the GST Act or the Rules made thereunder as may be prescribed.”

- a. The impugned notice has been issued only for cancellation of registration, that too without citing any particular reason
- b. Without specifying which provisions of the Act or the Rules and in what manner the petitioner has approached, granting hearing to the petitioner would be an empty formality
- c. Impugned show cause notice dated 16th December 2020 is quashed on the ground of being vague and imprecise.
- d. Respondents are directed to unblock the petitioner's GST account on its official portal.