



2026:AHC-LKO:16841

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 1112 of 2025

M/S S.K.Tripathi Thru. Proprieter Shri Sanjeev
Tripathi

.....Petitioner(s)

Versus

State Of U.P. Thru. Commissioner, State Tax, Lko.
And Others

.....Respondent(s)

Counsel for Petitioner(s) : Deepak Kumar Pandey, Gaurav Singh,
Piyush Agnihotri, Shailesh Sachan
Counsel for Respondent(s) : C.S.C.

Court No. - 6

HON'BLE JASPREET SINGH, J.

1. Heard learned counsel for the petitioner.
3. Present petition has been filed challenging the order dated 03.07.2024 whereby the petitioner's registration was cancelled under Section 29(2)(d) of GST Act as well as the appellate order dated 22.08.2025 whereby the appeal was dismissed as being beyond limitation.
4. Submission of learned counsel for the petitioner is that prior to passing of the order, no opportunity of hearing was granted. He argues that provisions of Section 29(2) are discretionary powers and cannot be exercised mechanically.
5. It has further been urged that no opportunity of personal hearing was provided to the petitioner before passing the impugned order, therefore, the impugned order passed by the respondent no.3 is in violation of Section 75(4) of the UPGST/CGST Act and is liable to be set aside. Apparently, it is a case where the petitioner was not granted any opportunity of hearing, accordingly, the impugned order cannot be sustained. It has further been urged that even though the appellate authority does not have the power to condone the delay but the fact remains that at the stage of inception, the petitioner could not furnish his reply due to incomplete service and proper opportunity of hearing and the order was patently exparte.

6. Having heard learned counsel for the parties and from a perusal of the material on record, this Court finds that the issue involved in the instant petition, similarly has been considered by a coordinate Bench of this Court in **M/s Chandra Sain Vs Union of India and Ors** passed in Writ Tax no.147 of 2022 wherein coordinate Bench after noticing the order of cancellation of registration in para-5 to 7 has held as under:

"5. The petitioner could not prefer an appeal, which is prescribed under the Act, on account of Covid - 19 situation and the fact that the petitioner fell ill for which medical certificates were granted, as such, the petitioner preferred a delay condonation application alongwith the appeal. The Appellate Authority was of the view that in view of the Bar created under Section 107(4) of the GST Act, the delay cannot be condoned, as such, he proceeded to dismiss the appeal holding that no power of condonation of delay exists in the statutory scheme of Section 107 of GST Act.

6. Learned counsel for the petitioner argues that although no fault can be found with the appellate order dismissing the appeal as Appellate Authority does not have the power to condone the delay in terms of the scheme of the Act, however, he argues that the order cancelling the registration is without application of mind; he draws my attention to the impugned order dated 13.02.2020, which does not disclose any application of mind. He, thus, argues that the quasi judicial order which has an adverse effect on the right of the petitioner to run business as guaranteed under Article 19 of the Constitution of India, the same has been done without any application of mind which is neither the intent of the Act nor can it be held to be in compliance of the mandate of Article 14 of the Constitution of India. He further argues that as the appeal has not been decided on merit, the doctrine of merger will have no application and it is only the order dated 13.02.2020 which affects the petitioner and as the same is devoid of any reasons, the same can be challenged before this Court as decided by the Hon'ble Supreme Court in the case of Whirlpool Corporation v. Registrar of Trademarks, Mumbai and Ors. - (1998) 8 SCC 1.

7. He further places reliance on the judgment of this Court in the case of Om Prakash Mishra v. State of U.P. & Ors.; Writ Tax No.100 of 2022 decided on 06.09.2022 wherein this Court had recorded that every administrative authority or a quasi judicial authority should necessarily indicate reasons as reasons are heart and soul of any judicial or administrative order."

7. In the present case from the perusal of the order dated 03.07.2024, clearly there is no reason ascribed to take such a harsh action of cancellation of registration. In view of the order being without any application of mind, the same does not satisfy the test of Article 14 of the Constitution of India, as such, the impugned order dated 03.07.2024 is set aside.

8. In view of the aforesaid, the order dated 03.07.2024 as well as appellate order dated 22.08.2025 are quashed and are set aside.

9. The petitioner is directed to file its reply to the show cause within three weeks from today, the adjudicating authority shall thereafter pass a fresh order after affording opportunity of hearing to the parties and taking note of the defence raised by the petitioner.

10. The present petition stands **allowed** in above terms.

(Jaspreet Singh,J.)

February 27, 2026

Asheesh