

## **HC dismissed writ against non-service of order cancelling GST registration being disputed question of fact**

### **Facts of the case - Uma Shree Tour & Travels v. State of Madhya Pradesh - [2022] (Madhya Pradesh)**

The department passed the order cancelling GST registration of the petitioner. The petitioner filed writ petition before the High Court contending that no opportunity of hearing was granted and order of cancellation of registration was not served. Therefore, it could not avail statutory remedy of revocation of cancellation of registration.

### **Decision of the case :**

The Honorable high Court noted that SCN was issued and in response to which petitioner preferred a reply which was taken into account by the department. However, the contention of the petitioner that order was not served can't go into writ jurisdiction since it involves disputed question of facts. Therefore, the Court disposed the petition and directed the petitioner to avail remedy under Section 30 of Central Goods and Services Tax Act, 2017 for revocation of cancellation and condonation of delay.