

Dhaval Talati

2 Whether the State of Rajasthan had rule making power to frame sub rule 20 of Rule 17, providing for cancellation of declaration forms or certificates issued under the CST Act? Held: No Facts of The Case: The respondent sold certain goods to M/s. S G International and M/s. Saraswati Enterprises against declaration in Form C during 17-18 (quarter 1). The department has issued declaration in form C online to both parties on 6.7.2017. The Revenue authorities inspected the places of business of M/s. S G International and M/s. Saraswati Enterprises. On inspection, it was revealed that no business activity was carried out at the places on record and the registration of both entities was completely bogus. Revenue cancelled the declaration forms issued by above named parties on the grounds that they were not functioning at thei.....