

-

Important Judgments of the Bombay High Court pertaining to Application for Revocation of cancellation of GST Registration Certificate MSK Electricals (Writ Petition No.5273 of 2022 decided on 02/05/2022) & Balaji Engineering Works (Writ Petition No.5394 of 2022 decided on 04.05.2022) Facts: GST Registration Certificate was cancelled by the Proper Officer for non-filing of returns for more than six months. The Petitioner did not file an application to Proper Officer in FORM- GST-REG-21 for revocation of cancellation of registration as per Section 30 of the CGST Act and filed first appeal against the cancellation order. Appellate Authority dismissed the appeal as not maintainable, with the observation “the appellant did not avail the opportunity of filing the application for cancellation as provided under Notification No.34/2021-Central Tax dated 29/08/2021 and therefore it.....