

Dinesh Tambde

13. Cancellation of Registration A vague show-cause notice without any allegation or proposed evidence against the petitioner, clearly was violative of principles of administrative justice. The cancellation of registration is a serious consequence affecting the fundamental rights of carrying business and in a casual manner in which the show-cause notice had been issued clearly demonstrated the need for the State to give the quasi- adjudicatory function to persons who have judicially trained mind, which on the face of it absent in the present case. State Government was made liable to pay a cost of Rs.50,000/- to the petitioner. A show-cause notice dated 08.05.2020 was issued to the petitioner under Rule 22(1) of the GST Rules whereby it was alleged that on the basis of the information which has come to the notice of the Assistant Commissioner it appeared that the registration of the.....