



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

S.B. Civil Writ Petition No. 3638/2019

M/s. Varsha Ritu, Near Ambedkar Circle, Bikaner Through Proprietor Sh. Om Prakash Maru S/o Sh. Ramdev Maru, Aged About 56 Years, Resident Of Near Ambedkar Circle, Medical Collage Road, Bikaner.

----Petitioner

Versus

1. The Union Of India, Through Principal Secretary, Department Of Finance, Govt. Of India, Jeevan Deep Building, Parliament Street, New Delhi- 110 001.
2. The Chief Commissioner Of Central Goods And Service Tax, Jaipur Zone, Goods And Service Tax Department, Ncr Building, Statue Circle, C- Scheme, Jaipur- 302001.
3. The State Of Rajasthan Through Commissioner, State Tax (Gst), Kar Bhawan, Ambedkar Circle, Bhawani Singh Road, C- Scheme, Jaipur- 302001.
4. The Joint Commissioner (Admn), State Tax Goods And Service Tax, Kar Bhawan, Near Tulsi Circle, Bikaner- 334001.
5. The Asstt. Commissioner, State Tax, Circle-B, Kar Bhawan, Near Tulsi Circle, Bikaner- 334001.

----Respondents

For Petitioner(s) : Mr. Safi Mohammad, on VC
For Respondent(s) : Mr. Kuldeep Vaishnav
Mr. Shreyansh Bhandawat
Mr. Saurabh Suthar for
Mr. Sandeep Bhandawat

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI

Order

08/11/2021

In the wake of second surge in the COVID-19 cases, abundant caution is being maintained for the safety of all concerned.



Counsel for the petitioner submits that petitioner-firm was registered with effect from 31.03.2018 as regular dealer under the GST Act.

Counsel for the petitioner submits that the petitioner thereafter filed an application for cancellation of registration on 28.04.2018 and simultaneously he applied for registration as a composite dealer.

Counsel for the petitioner submits that the regular registration was cancelled vide order dated 11.06.2018 (Annex.4) with effect 31.03.2018 and, thus, as per law the respondents were free to grant composite registration.

Counsel for the petitioner further pointed out that instead of giving composite registration, they have given registration to petitioner as regular dealer vide order dated 09.06.2018 (Annex.1) and now even the regular registration is being cancelled vide order dated 30.09.2021 (Annex.7).

Counsel for the respondents made a limited submission that consideration for regular composite registration could not have happened earlier because the petitioner was already registered as a regular dealer.

In light of aforesaid submissions, the writ petition is disposed of with direction to the respondents that they will reconsider registration of the petitioner as composite dealer w.e.f. 31.3.2018 while keeping into consideration the fact that the respondents themselves cancelled the registration as regular dealer w.e.f. 31.03.2018 vide order dated 11.06.2018 (Annex.4). Necessary order shall be passed by the respondents within a period of 60 days from today w.e.f. date on which petitioner had originally applied for composite registration, strictly in accordance with law.



The second stay petition and the main stay petition both are disposed of accordingly.

(DR.PUSHPENDRA SINGH BHATI),J.

41-nirmala/Sanjay-



RAJASTHAN HIGH COURT



सत्यमेव जयते