

Present Mr. Dayaar Singla, Advocate and
 Mr. Rohit Gupta, Advocate for the petitioner.

 Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Learned counsel for the petitioner submits that the matter comes up today in terms of order dated 15.03.2024 passed by this Court wherein we directed the respondents to file short affidavit giving out reasons for not deciding the issue within 30 days' period as prescribed under Section 22(3) of the CGST/PGST Rules, 2017 (for short "the Rules").

No affidavit has been filed on behalf of the respondents.

Learned counsel for the petitioner insists that an interim order ought to be passed in favour of the petitioner as a Show Cause Notice was issued on 21.11.2023 and the petitioner had filed their reply to the show cause notice on 28.11.2023.

The respondents, while issuing the said show cause notice, had suspended the registration of petitioner w.e.f. 21.11.2023, and in terms of the reply filed by the petitioner, the respondents were required to decide the show cause notice and objections raised by the petitioner within a period of 30 days in terms of the Rule 22 (3) of the Rules which empowers the respondents to either cancel the registration w.e.f. the date or decide the same otherwise within 30 days.

However, it is apparent that more than 30 days have elapsed and no decision has been taken by the respondents on the show cause notice, while the petitioner suffers suspension of Registration for almost four months,

we find that as per the provisions of Rule 21-A Sub-clause (4) of the Rules, the suspension of registration of the petitioner would be deemed to be revoked upon completion of the proceedings under Rule 22 of the Rules, but the proceedings were not completed within 30 days.

Thus, *prima facie*, we find that the suspension of the petitioner would deserve to be revoked. Accordingly, we pass orders that the suspension of the petitioner w.e.f. 21.11.2023 shall stand revoked.

List on 18.04.2024.

Let the reply be filed by the next date of hearing.

**[SANJEEV PRAKASH SHARMA]
JUDGE**

**[SUDEEPTI SHARMA]
JUDGE**

March 22, 2024

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