

Court No. - 7

Case :- WRIT TAX No. - 261 of 2024

Petitioner :- Satya Dev Singh

Respondent :- Union Of India Thru. Secy. Ministry Of Finance, New Delhi And 4 Others

Counsel for Petitioner :- Prabhakar Trivedi, Anand Dubey, Anand Prakash Dixit

Counsel for Respondent :- A.S.G.I., Arun Kumar Gupta, Dipak Seth

Hon'ble Pankaj Bhatia, J.

1. Heard the counsel for the petitioner, Sri Pawan Awasthi who appears for the respondent no.1, Union of India, Sri Dipak Seth the counsel for the opposite parties no.2 to 4 and Sri Arun Kumar Gupta who appears for the opposite party no.5.

2. The present petition has been filed by the petitioner challenging the order dated 14.12.2023 passed by the opposite party no.4 and the order dated 09.08.2024 passed by the opposite party no.3 whereby the application of the petitioner for cancellation of the GST registration granted to the respondent no.5 has been rejected.

3. Despite a stop order, no counter affidavit has been filed.

4. The facts that arise are that the petitioner as well as the husband of the respondent no.5 are the co-owner of the property in question. The respondent no.5 applied for GST Registration, which was granted. The petitioner moved an application for cancellation of the said registration mainly on the ground that no consent was obtained from the petitioner, who is the co-owner of the property in question, prior to grant of the registration. The said contention was rejected by both the authorities.

5. While dealing with the contention, the appellate authority referred to the documents which were required for taking GST Registration and prescribed in Form REG-01, which required the following proof of Principal Place of Business, which are as under :

Proof of Principal Place of Business :

a) For Own premises - Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises - A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above - A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded."

6. The appellate authority further held that the electricity bill was existing in the name of the registered owner, as such, there was no requirement of a consent letter.

7. The counsel for the petitioner argues that in terms of clause(c) of the requirement extracted above, apart from the consent letter, other documents such as Municipal Khata or Electricity Bill was required and in the absence of the consent letter, sole reliance on the electricity bill, was wrongly admitted to be the sufficient requirement of the Rules.

8. The said contention of the counsel for the petitioner deserves to be rejected for the sole reason that the issue would be governed by clause (a), which prescribes that a document in support of the ownership of the premises is required in case of the owner, there is no mention of the resident being sole owner.

9 In view of clause (a), there was sufficient compliance and both the authority has rightly rejected the application of the petitioner warranting no interference under Article 226 of the Constitution of India.

10. The writ petition is **dismissed**.

Order Date :- 17.12.2024

VNP/-