



Serial No. 10
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No.188 of 2025

Date of Order: 17.03.2026

Smti. Jayshree Jhunjunwala
W/o (L) Pawan Kumar Jhunjunwala
R/o G.S. Road, Police Bazar, East Khasi Hills,
Meghalaya – 793001.

.....Petitioner

-VERSUS-

1. Union of India,
Represented by the Secretary,
Ministry of Finance, Government of India,
North Block, New Delhi – 110001

2. Commissioner,
Department of Goods and Service Tax,
Government of Meghalaya, Rap's Mansion
M.G. Road, Shillong
East Khasi Hills District, Meghalaya.

3. Superintendent of Taxes,
Circle-II, Head Quarter, Shillong,
Government of Meghalaya,
M.G. Road, Shillong
East Khasi Hills District, Meghalaya-793001

.....Respondents

Coram:

Hon'ble Mr. Justice H.S. Thangkhiew, Judge

Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner/Appellant(s) : Mr. N. Khera, Adv
Ms. A. Syiem, Adv



For the Respondent(s) : Ms. M. Myrchiang, Adv.vice
Dr. N. Mozika, DSGI (R:1)
Mr. N. Syngkon, GA
Mr. J.N. Rynjah, GA (R:2-3)

ORDER (Oral)

Per. B. Bhattacharjee, Judge:

1. Heard learned counsels for the parties.
2. This writ petition has been filed challenging the impugned *ex-parte* order dated 22.12.2023 issued by the Superintendent of Taxes, Circle-II, Meghalaya u/s 73 of the Meghalaya Goods and Services Tax Act, 2022 demanding reversal of Input Tax Credit along with interest and penalty.
3. The case of the petitioner is that she was the proprietor of a firm under the name and style of '*Hanumanbux Umadutt*' duly registered under the Goods and Services Tax (GST) regime with Registration No.17ABYPJ1862E2ZC. The said firm was sold to a third party in September, 2021. Following the sale, the petitioner's GST registration stood cancelled by order dated 24.01.2023 w.e.f. 09.11.2022. The petitioner, thereafter, having sold the business to a third party and being an elderly person, had no reason to access or monitor the firm's GST portal. It is only after receiving information from her son, the petitioner was made aware of the show cause notice bearing No.SH/ST-II/2023-24/GSTSCN/01 dated 30.09.2023 and the impugned *ex-parte* order dated 22.12.2023.
4. It is the contention of the petitioner that at no point of time any show cause notice was served upon her either physically or in a manner that ensured actual knowledge. The petitioner was totally unaware of the



show cause notice until April, 2025, when a recovery officer contacted the petitioner's son. Issuance of show cause notice through e-mode without physical service, long after cancellation of registration, amounts to violation of principle of natural justice. The impugned order, as such, is not sustainable in law and liable to be interfered with. The decision of the Allahabad High Court in Writ Tax No.-1989 of 2025 (2025:AHC:70367-DB) has been relied upon to buttress the above contention.

5. The respondents, by referring to various provisions of the Meghalaya Goods and Services Tax Act, 2022 and the rules framed thereunder, contended that mere cancellation of registration does not absolve the petitioner from payment of taxes, interest and penalty for transaction carried out prior to the date of application for cancellation of registration. The petitioner, as such, cannot be exonerated from the liabilities that occurred prior to the cancellation of registration w.e.f. 09.11.2022.
6. Having heard the learned counsel for the parties, it is clear that there is no dispute that the petitioner's registration under the GST regime was cancelled w.e.f. 09.11.2022. There is nothing on the record to indicate that the said cancellation was recalled and the GST registration of the petitioner was revived. It is also not the case of the respondents that any physical/offline notice was issued to or served upon the petitioner before passing of the impugned order dated 22.12.2023. Hence, the contention raised on behalf of the petitioner appears to be justified and is worthy of being accepted.
7. As it is clear that the petitioner was not provided with any opportunity of defending herself, we hereby set aside the impugned *ex-parte* order dated 22.12.2023. The petitioner is directed to submit her reply/clarification to the show cause notice dated 30.09.2023 within a



period of 3 (three) weeks from today. In the event of filing of any such reply/clarification by the petitioner, the respondent No.3 shall pass fresh order in the matter after affording opportunity to the petitioner in accordance with law.

8. With the above, the writ petition stands disposed of.



(B. Bhattacharjee)
JUDGE

(H.S.Thangkhiew)
JUDGE

Meghalaya
17.03.2026
"Shrity,PS"