

HC directs tax authorities to accept revocation of cancellation application if assessee filed returns and pay taxes

GST : Where assessee filed writ petition seeking direction to GST Authorities to accept its Form GSTR-3B return, delay in filing said return was to be condoned and GST Authorities were to be directed to accept Form GSTR-3B return of assessee subject to compliance with all requirements of paying taxes, interest, late fee, penalty etc.

Revocation of cancellation of registration - Delay in filing application - Petitioner filed writ petition seeking direction for acceptance of form GSTR-3B return and revocation of cancellation of registration - Department stated that as long as delay in filing revocation application was condoned and provided assessee complies with all requirements of paying taxes, interest, late fee, due, penalty etc., form GSTR-3B return filed by assessee will be accepted - Held : Delay was to be condoned and authority was directed that subject to assessee depositing all taxes, interest, late fee, penalty etc. and complying with other formalities, application for revocation was to be considered in accordance with law and subject to assessee complying with said conditions, proper officer was to be directed to open portal to enable assessee to file GST return [Section 30 of Central Goods and Services Tax Act, 2017/Odisha Goods and Services Tax Act, 2017 - Rule 23 of Central Goods and Services Tax Rules, 2017/Odisha Goods and Services Tax Rules, 2017] [Paras 3 & 4] [In favour of assessee]

Click below link for the judgment:

<https://www.taxmann.com/research/gst-new/top-story/101010000000347762/hc-directs-tax-authorities-to-accept-revocation-of-cancellation-application-if-assessee-filed-returns-and-pay-taxes-caselaws>

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