



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 7382/2024

Ganesh Agarwal

----Petitioner

Versus

Union of India & Others.

----Respondents

For Petitioner

: Mr. Alkesh Sharma Advocate with  
Mr. Ayush Sharma Advocate,  
Mr. Ashish Agarwal Advocate &  
Mr. Yashashvi Sharma Advocate.

For Respondents

: Mr. Sandeep Taneja, Additional  
Advocate General with Mr. Nishant  
Sarraf Advocate.  
Mr. Sandeep Pathak Advocate with  
Mr. Askhat Sharma Advocate.  
Mr. C.S. Sinha Advocate with  
Ms. Kanika Wadhvani Advocate,  
Mr. Vaibhav Bhansali Advocate &  
Mr. Rajat Sharma Advocate on behalf  
of Mr. R.D. Rastogi Additional Solicitor  
General.

**HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA  
HON'BLE MR. JUSTICE ASHUTOSH KUMAR**

**Order**

**19/10/2024**

While learned counsel for Union of India prays for some more time to file reply, learned counsel for the petitioner prays for interim order submitting that his ITC has been illegally blocked without proper opportunity of hearing and in violation of statutory provisions due to which now he is unable to file his return which has led to several complications including cancellation of his registration also.

While learned counsel for the respondent-State supports the action by submitting that the action was taken after affording



proper opportunity of hearing, we do not find any order on record which shows application of mind and decision taken by the competent authority in terms of provisions contained in Rule 86A of the Central Goods and Services Tax Rules, 2017 (for short 'the Rules of 2017') recording reason in writing qua satisfaction on any of the aspects as stated in (a), (b), (c) or (d) of Sub-Rule 1 of Rule 86A of the Rules of 2017.

In that view of the matter, we are inclined to protect the petitioner in the manner that during pendency of this petition, no coercive steps towards cancellation of registration shall be taken without the leave of the Court.

(ASHUTOSH KUMAR),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

SANJAY KUMAWAT/Aarzo-17