

LAW WINDOW

An Initiative by: *Adv. Minakshi Jain*

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CASE No. 46 dated 07.01.2025

Particulars	Details
Name of Petitioner	Satya Dev Singh
Name of Respondent	Union of India & Ors.
Case No.	WRIT TAX No. - 261 of 2024
High Court	Allahabad High Court
Date of Judgement	17.12.2024
Decision	dismissed

Topic: Dismissal of Writ Petition Challenging GST Registration on Grounds of Co-Owner Consent

The provided text outlines a legal judgment in a case involving a dispute over the cancellation of GST registration granted to a respondent.

1. Fact of the case:

The petitioner, a co-owner of a property, contested the GST registration granted to Respondent No. 5 on the grounds that their consent was not obtained before registration.

2. Petitioner's Argument:

Under GST Rules, specifically Form REG-01, a consent letter was required for shared properties if registration was sought. The petitioner argued that reliance solely on the electricity bill (a proof of ownership document) was insufficient without a consent letter.

3. Authorities' Ruling:

Both the primary and appellate authorities rejected the petitioner's application, holding that:

Clause (a) of Form REG-01, which deals with ownership proof (e.g., property tax receipt or electricity bill), suffices when the registrant is an owner.

Clause (c), requiring a consent letter, applies to cases of shared properties but is not relevant when clause (a) applies.

4. Court's analysis and decision:

The court agreed with the authorities, stating that clause (a) was applicable since the electricity bill in the registrant's name fulfilled the requirement for proof of ownership.

The petitioner's claim lacked merit as the rules did not mandate consent from all co-owners when ownership documentation was valid. The writ petition was dismissed.

Regards,

Minakshi Jain, Advocate

Author and founder of Law Window

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