

GAHC010038722023



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/1198/2023**

M/S SSN ASSOCIATES  
PROPEIETORSHIP FIRM REP. BY MS. SUBARNA NATH AMULYA MARKET  
COMPLEX R G B ROAD ZOO ROAD TINIALI GUWAHATI KAMRUP (M)  
ASSAM PIN 781021 AGE ABOUT 39 YEARS

VERSUS

UNION OF INDIA AND 4 ORS  
REP BY THE ITS SECRETARY TO THE GOVT. OF INDIA DEPTT. OF  
REVENUE MINISTRY OF FINANCE NORTH BLOCK NEW DELHI PIN 110001

2:THE STATE OF ASSAM  
REP. BY THE SECRETARY TO THE GOVT. OF ASSAM DEPTT. OF REVENUE  
MINISTRY OF FINANCE DISPUR GUWAHATI 6 ASSAM

3:JOINT COMMISSIONER OF STATE TAXES (APPEALS)  
GUWAHATI 8 GUWAHATI B GUWAHATI ZONE B ASSAM

4:ASSISTANT COMMISSIONER OF STATE TAX  
GUWAHATI 8 GUWAHATI B GUWAHATI ZONE B ASSAM

5:COMMERCIAL TAX OFFICER (SUPERINTENDENT OF TAXES)  
GUWAHATI 8 GUWAHATI B GUWAHATI ZONE B ASSA

**Advocate for the Petitioner : MR P C DEY**

**Advocate for the Respondent :**

**BEFORE  
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

**ORDER**

**17.03.2023**

Heard Mr. B. Chakraborty, learned counsel for the petitioner and Mr. S.C. Keyal, learned Standing counsel, GST.

**2.** The petitioner firm deals with the business of printing and executing works contracts and supplies. The petitioner firm is represented by its proprietor, namely Ms. Subarna Nath. The petitioner firm has a GST Registration with effect from 17.10.2017 being Registration No. 18ALGPN2917B1ZF.

**3.** Pursuant to being registered under the GST, the petitioner firm was regularly submitted the GST returns till the month of June, 2021. Thereafter, several personal problems due to COVID19 Pandemic situation and lockdown throughout the entire country, the GST returns from the month of July, 2021 to January, 2021 could not be submitted. Because of countrywide lockdown, the business suffered severe financial losses. On 05.02.2022, respondent No. 4 issued a Show cause notice on the petitioner to show cause as to why the GST should not be cancelled for not filing the returns for a continuous period of 6 months. The reply was directed to be submitted within 7 days on or before 12.02.2022.

**4.** It is submitted by the learned counsel for the petitioner that the GST registration was suspended with effect from 05.02.2022. Thereafter, by order dated 17.02.2022 under reference No. ZA1802220140092, the GST registration of the petitioner was cancelled for not having submitted her GST returns for

more than 6 months. The effective date of cancellation was 01.02.2022. The petitioner was filed an appeal before the appellate authority on 11.08.2022 against the cancellation of the GST registration. It is submitted by the learned counsel for the petitioner that the petitioner had already deposited the due amount and filed her GST returns for the period July, 2021 to December and January, 2022. However, the appeal filed by the petitioner came to be dismissed by the appellate authority vide order dated 11.08.2022 on the ground of limitation.

**5.** Mr. S.C. Keyal, learned Standing counsel, GST submits that this Court had passed orders remanding the matter back to the appellate Authority for pre-deciding the matter on merits.

**6.** The learned counsels for the parties have been heard. Pleadings on record have also been perused.

**7.** The petitioner is in the business of printing and executing works contracts and supplies. Under the GST regime, the petitioner is required to pay the necessary dues under the CGST or SGST as the case may be or both. The statutory dues are required to be paid by all entities who are registered under the GST regime. Such payments of statutory dues contribute towards the revenue collection by the Union. If the petitioner is not included within the GST regime, then any statutory dues that may be required to be deposited by the petitioner will not be deposited and which will not be in the interest of the revenue. Therefore, in order that the petitioner is required to comply with his statutory obligations of payment of taxes under the GST regime, it would be

necessary for the departmental authorities to re-consider the prayer of the petitioner for revocation of his cancellation of GST registration.

**8.** It is submitted at the bar that there are several orders passed by this Court as well as other Co-ordinate Benches in similar matters whereby the matters have been disposed of with a direction to the respondent authority to revoke the cancellation of registration upon due payment of all statutory dues payable by the petitioners. In some matters as in the present proceedings, the assessee had approached the statutory appellate authority for redressal of their grievances which however was not redressed by the appellate authority and instead the appeals preferred were dismissed on the ground of limitation. This Court is of the view that since similar such orders have been passed by this Court as well as other Co-ordinate Benches, it will serve no purpose to keep the present writ petition pending and this present writ petition can also be disposed of in terms of similar orders as had been done by the orders passed in W.P(C) No.4063/2023, W.P(C) No. 6175/2022, W.P(C) No. 576/2023 and ors.

**9.** A writ Court is empowered to condone the delay of any statutory or quasi judicial authority. Such power is inherent in a Writ Court [Commissioner of Income Tax-15 –Vs- Pheroza Framroze and Company, reported in (2017) 11 SCC 730]. Accordingly, the impugned order dated 17.02.2022 and the order of the Appellate Authority dated 11.08.2022 are hereby interfered with and set aside. It is directed that the Respondent No. 4, namely Assistant Commissioner of State Tax, Guwahati will intimate the petitioner the total outstanding statutory dues standing in the name of the petitioner till the date on which her GST registration was cancelled. Upon such intimation, if any such outstanding

statutory dues under GST are required to be paid, the same shall be deposited by the petitioner without fail. Upon such payment of statutory dues under the GST by the petitioner, the appellate authority will re-decide the appeal on merits and pass appropriate order.

**10.** The impugned order dated 17.02.2022 passed by the appellate authority is set aside and the matter is remanded back to the appellate authority to comply with the directions as indicated above.

**11.** Accordingly, the writ petition stand disposed of. No order as to costs.

**JUDGE**

**Comparing Assistant**