

**IN THE HIGH COURT OF MANIPUR
AT IMPHAL**

WP(C) No. 670 of 2024

Renu Handloom & Handicrafts Co-operative Society Limited
Petitioner

Vs.

Union of India & 2 ors.

Respondents

BEFORE
HON'BLE MR. JUSTICE AHANTHEM BIMOL SINGH

17.12.2024

Heard Mr. Ravi Shankar Mishra, learned counsel assisted by Mr. Th. Henba, learned counsel appearing for the petitioner; and Mr. N. Brojendro, learned counsel assisted by Mr. N. Jasobanta, learned counsel appearing for the respondents.

At the outset, the learned counsel appearing for the petitioner, submitted that the present writ petition can be disposed of by passing similar order dated 29.09.2022 passed by the hon'ble Gauhati High Court in WP(C) No. 6232 of 2022.

The operative portion of the said order are as under:-

"Today, when the matter is called up, Mr. Keyal submits on instruction that cancellation of the GST registration of the petitioner can be revoked with immediate effect if it files up-to-date return and pays the tax amount due along with other statutory due as per Rule 23 of the CGST Rules, 2017.

Mr. Mishra, learned counsel for the petitioner submits that his client has already deposited all necessary dues but if any further amount is still payable under the Rules, the same will be paid without any further delay.

If that be so, there is no justification for keeping this matter pending before this Court any further. Therefore, with the consent of both the sides, this writ petition is being disposed of by directing the respondents to restore GST registration of the petitioner immediately on filing the return along with deposit of statutory dues by the petitioner, in accordance with the Rules.

The aforesaid exercise be carried out as expeditiously as possible.

Within 10(ten) days from today, the respondent no. 4 shall intimate the petitioner as regards the outstanding statutory dues, if any, payable by it at this point of time so as to enable the writ petitioner to file return and make necessary deposit, if any.

With the above observation, the writ petition stands disposed of. "

The learned counsel appearing for both the parties, submitted that the present writ petition can be disposed of by passing similar order.

In view of the submission made above, the present writ petition is hereby disposed of by directing the respondents to restore the GST registration of the petitioner immediately on filing the return along with deposit of statutory dues by the petitioner, in accordance with the Rules.

It is also made clear that respondent No. 3 shall intimate to the petitioner as regards any outstanding dues payable by the petitioner within 15(fifteen) days so as to enable the writ petitioner to file return and make necessary deposit, if any.

The whole process should be carried out and completed as expeditiously as possible.

With the aforesaid direction, the present writ petition is disposed of.

Indrajeet

JUDGE