

GAHC040009012024



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

Case No. : WP(C)/283/2024

Narang Ribya
Son of Late Narang Habung, resident of 40, Club road, Ziro Circle, Lower Subansiri
District, Arunachal Pradesh 791120

VERSUS

The Union of India and 3 Ors
represented by the Secretary, Govt of India, Ministry of Finance, New Delhi 110001
2:The Commisioner

Age: 0
Occupation :
Central Goods and Services Tax and Central Excise
Itanagar
Sector A
Naharlagun 791110

3:The Assistant Commissioner
Age: 0
Occupation :
Central Goods and Services Tax and Central Excise
Itanagar
Sector A
Naharlagun 791110

4:The Superintendent
Age: 0
Occupation :
Ziro
Central Goods and Services Tax
Itanagar Rang

Advocate for the Petitioner : Ravi Shankar Mishra

Advocate for the Respondent : Marto Kato

**BEFORE
HON'BLE MR. JUSTICE KARDAK ETE**

Date : 05.08.2024.

Heard Mr. R.S. Mishra, learned counsel for the petitioner. Also heard Mr. M. Kato, learned DSGI for the respondents.

By filing his Writ Petition, the petitioner has put to challenge the Reference No.ZA120523000231L, dated 02.05.2023, passed by the Superintendent, Central Goods and Service Tax, Ziro, whereby the GST Registration of the petitioner has been cancelled, as the petitioner has failed to file his GST Return.

This Court, while issuing notice to the respondents, on 23.07.2024 had directed the learned DSGI to obtain instructions whether the instant Writ Petition is covered by the decision of the Coordinate Bench of this High Court, decided on 29.09.2022, in WP(C) No.6232/2022.

Today, Mr. M. Kato, learned DSGI in his usual fairness has submitted that the present issue is fully covered by the order of this Court passed in WP(C) No.6232/2022.

The learned counsel for the petitioner submits that the petitioner has already filed the upto date return and paid the tax amount due along with outstanding statutory dues, as per Rule 23 of the CGST Rules, 2017. The same has not been disputed by the learned DSGI.

Having considered the submissions and considering that the grievance raised in this Writ Petition is fully covered by the order of this Court dated

29.09.2022, passed in WP(C) No.6232/2022, this Writ Petition is disposed of by directing the respondents to restore the GST Registration of the petitioner forthwith on filing the return along with deposit of statutory dues by the petitioner, in accordance with the Rules.

The same shall be carried out as expeditiously as possible. Within fifteen (15) days from today, the respondent No.3 shall intimate the petitioner as regards the outstanding statutory dues, as payable so as to enable the petitioner to file return and make necessary deposits, if any.

The Writ Petition stands disposed of with the above direction.

JUDGE

Comparing Assistant