

**IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR**

WP(C) 513/2025 CM(1244/2025)

MOHAMMAD YOUSUF KUCHAY.

...APPELLANT(S)

Through: - Mr. Zaffar Qadiri, Advocate

Vs.

U.T OF J&K AND ORS.

...RESPONDENT(S)

Through:- Mr. Mohsin Qadri, Sr. AAG with
Ms. Maha Majeed, Assisting Counsel

CORAM:

**HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE**

**ORDER
30.05.2025**

1. Pursuant to a show cause notice dated 19th November, 2020, reply was submitted by the petitioner on 28th November, 2020. The Sales Tax Officer, Circle Budgam, Kashmir, considered the reply and vide order dated 28th November, 2020, cancelled the registration of the petitioner.

2. The petitioner is aggrieved of the cancellation of registration, the petitioner filed an appeal under Section 107(1) of the GST Act, 2017, before the Appellate Authority State Taxes, Appeals-II Kashmir Division, Srinagar. The appeal came to be dismissed by the Appellate Authority vide order dated 28th February, 2025, on the ground that the same was barred by limitation. This is how the petitioner has invoked the Article 226 of the Constitution of

India, seeking inter alia a direction to the respondents to restore his registration cancelled in terms of the order dated 28th November, 2020.

3. Similar cases have come up before this Court, wherein, subject to the petitioners' undertaking to deposit the tax and penalty along with interest in accordance with the GST Act, 2017, a direction has been issued to the Competent Authority to restore the registration of the said petitioners. The aforementioned orders have been passed on the concession given by the respondents to restore the registration of the defaulting dealers, provided they comply with law, by submitting the returns and depositing the sales tax and other dues payable by them under the GST Act, 2017. Attention of this Court is invited to order dated 29th April, 2024, passed in WP(C) 873/2024, and order dated 1st April, 2024, passed in WP(C) 182/2024.

4. Having heard learned counsel for the parties and perused the material on record and also in view of the fact that the case in hand is similar and identical to the aforementioned cases and, therefore, this petition is disposed of by directing the petitioner to approach the Competent Authority for registration of his GST number within a period of seven days from today. The Competent Authority shall restore GST number of the petitioner immediately, subject to the completion of all requisite formalities. The petitioner shall file the returns and deposit the

taxes and penalty along with interest within a period of seven days. In the event the needful is not done by the petitioner within stipulated period, this order shall cease to be in operation.

5. Since this petition has been disposed of based on the peculiar facts and circumstances of the case, and also on the analogy of the cases earlier decided, this Court has not gone into the legal issue raised by the learned Senior Additional Advocate General on behalf of the respondents. Nothing said in this order shall be construed as an expression of opinion by this Court that notwithstanding the availability of the alternative remedy of appeal, petition under 226 is directly maintainable.

6. Disposed of.

(SANJAY PARIHAR)
JUDGE

(SANJEEV KUMAR)
JUDGE

Srinagar,
30.05.2025
"Mir Arif"