



IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No. 801 of 2025

24th September, 2025

Prithavi Raj Chufal

-----Petitioner

Versus

The Commissioner, State Tax (UKGST) and others

-----Respondents

Presence:-

Mr. Pawan Kumar Nath, Advocate, holding brief of Mr. B. M. Pingal and Mr. Vinay Bisht, learned counsel for the petitioner.

Ms. Puja Banga, learned Brief Holder for the State/respondents.

JUDGMENT : (per Mr. SUBHASH UPADHYAY, J.)

Petitioner has filed the present Writ Petition with the following prayers:

- (i) *Issue a writ, order or direction in the nature of mandamus commanding respondent no.2 (Commissioner, State Tax, Haldwani) or the relevant authority to consider and decide the petitioner's application dated 05.08.2025 (Annexure-4) under Section 80 of the CGST/SGST Act for GST installment payment within a specified time, such as four weeks from the Court's order.*



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(ii) *Issue a writ, such as certiorari, to quash the cancellation orders dated 22.02.2020 and 29.04.2021 by respondent no. 1 regarding GSTIN 05 AHFPC17031ZO and 05 AHFPC17032ZO, or a Mandamus to allow the petitioner to apply for revocation despite the limitation period under Section 30, and to revoke the cancellation of the GST registrations if the petitioner meets the conditions as to the filing of pending returns and payment of legitimate tax dues within a specified timeline, or:*

2. Learned counsel for the petitioner submits that the GST registration of the petitioner was cancelled by the impugned order; that the petitioner is a small Government contractor and registered taxable person under the State Goods and Services Tax Act, 2017 “UKGST Act”; that he was operating two business verticals in Uttarakhand under two GST Registration Numbers GSTIN 05 AHFPC17031ZP and 05 AHFPC17032ZP (both registrations being tied to the petitioner’s PAN AHFPC1703N) and these registrations correspond to two different lines of business of the petitioner; that the petitioner’s GST registrations were cancelled by respondent no.1 for non-filing of returns; the first 05 AHFPC17031ZP on 18.03.2020 and the second 05 AHFPC17032ZP on 17.07.2021; that for



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financial year 2019-20, the Tax authorities initiated proceedings under Section 73 of the GST Act for unpaid dues and an order dated 16.08.2024 (Order No. ZD0508240108992) created a demand of Rs. 3,25,666/- CGST Rs. 1,62,833 + SGST Rs. 1,62,833/- interest and Rs. 29,606/- penalty), the demand was reflected in Form GST DRC-07; that thereafter the recovery certificate dated 16.06.2025 u/s 79(1) (C) of the Act was issued against the petitioner for Rs. 6,02,486/- (Tax of rs. 2,96,060/-, penalty of Rs. 69,606 and interest Rs. 2,76,820/-; that due to business disruptions and financial hardships, the petitioner applied under Section 80 of the CGST/UGST Act, 2017 with Rule 158 of the CGST Rules, seeking to pay the remaining demand in 24 monthly installments; that against the recovery certificate, the petitioner has already deposited Rs. 2,00,000/- on 28.08.2025; that the petitioner's right to operate and earn a livelihood is severely harmed by the cancellation of GST registration, which halts business, stops tax collection, and risks the petitioner's financial ruin and revenue loss, revoking the cancellation and approving the installments will help restore the petitioner's business and benefit public revenue; that the reliefs sought would not prejudice the respondents or revenue, allowing the petitioner to restore registrations



and pay in installments will increase revenue and ensure legal compliance.

3. Learned counsel for the petitioner contends that the Court in several cases has allowed the petitioners to approach the Commissioner/Competent Authority under Section 80 of the Uttarakhand Goods and Services Tax Act for payment of amount due in installments.

4. Learned counsel for the petitioner submits that his application under section 80 of the Act is pending and due to cancellation of GST registration, the petitioner has to suffer irreparable loss and, as such, respondents are liable to be directed to consider the application of the re-vocation of GST registration. He further submits that the Hon'ble Court in Writ Petition (M/B) No. 176 of 2025 *Web Docorina vs. Commissioner of Commercial Tax/State GST and others*, has directed the petitioner in the said case to move an application under the provisions of Section 30 for re-vocation of registration and the authorities were directed to consider the said application within stipulated time.

5. Further, in Writ Petition (M/B) 487 of 2025,



M/S Suraj Enterprises vs. Assistant Commissioner, State Tax, Rudraprayag, the Hon'ble Court has directed to the competent authority to take a decision under Section 80 of the GST Act. Learned counsel for the petitioner thus contends that the petitioner is also entitled for the benefits of the said Orders.

6. Learned counsel for the respondent-State Ms. Puja Banga, submits that the Writ Petition can be disposed of in terms of the above referred orders. She, however, submits that the petitioner has submitted an application under Section 80 of the Act before the Assistant Commissioner, Pithorogarh, and he may be directed to file an application before the Competent Authority/Commissioner, Sales Tax. Learned counsel for the petitioner submits that the petitioner may be provided two weeks time for moving fresh application before the Competent Authority/Commissioner, Sales Tax. In case, the petitioner files an application under Section 80 of the Act before the Competent Authority/Commissioner, Sales Tax within two weeks along with certified copy of the order, then the same shall be considered by the said authority and decision on the same shall be taken within three weeks thereafter. Further, if the petitioner moves an application for



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revocation of cancellation of GST registration within two weeks, then the same shall be also considered by the competent authority as per law within a period of three weeks from the date of receipt of the said application.

7. With the above observations, the writ petition is disposed of.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 24.09.2025
Kaushal