



2025:UHC:8131-DB

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/S) No. 2730 of 2024

11th September, 2025

M/s Sangam Sanskaritik Samiti

-----Petitioner

Versus

The Commissioner, Central Goods and Service Tax,
Dehradun, Uttarakhand and others

-----Respondents

Presence:-

Mr. Shaket Kumar, Anuj Chhabra and Mr. Sandeep Singh, learned counsels for the petitioner.

Mr. Harsh Rautela, learned counsel holding brief of Mr. Shobhit Saharia, learned counsel for the respondent.

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

Learned counsel for the parties submit that the present Writ Petition can be disposed of in terms of the order dated 15.05.2025 passed in Writ Petition (M/B) No. 176 of 2025, Web Docorina vs. Commissioner of Commercial Tax/State GST and others. The said order reads as under:

“2. The short question involved in this writ petition is correctness of the cancellation of the GST registration.

3. After hearing for some time, learned Brief Holder for the State submits that the petitioner has an alternative remedy under the provisions of Section 30 of the



Uttarakhand Goods and Services Tax Act, 2017 (hereinafter referred to as the 'Act'), wherein the registered dealer, who has suffered an order of cancellation of the registration, is entitled to make an application under the provisions of Section 30 of the Act to revoke the orders of cancellation of registration.

4. On a query, learned counsel for the petitioner fairly submits that no such application has been preferred by the petitioner.

5. It is seen that the application is required to be made within 90 days.

6. In view of the enforcement of the Act being at the initial stage and various typical aspects of the Act being a little beyond the understanding of a common man, whose prime focus is on running his day to day business, we feel that the limitation should not take precedence for reconsideration of the order of cancellation. The cancellation directly affects the livelihood of the citizen and every cancellation would also have an adverse effect on the revenues of the State, as it is well known that no person can carry-on trade or business as guaranteed under Article 19 of the Constitution of India, without complying with the restriction of registration.

7. In that view, keeping a larger objective of the involvement of livelihood and also loss of revenue to the Department, we are of the considered opinion that delay in invoking the provisions of Section 30 of the Act is required to be condoned and is, accordingly, condoned. If an application is made by the petitioner under the provisions of Section 30 of the Act within three weeks from today and if such an application is made, the same shall be taken-up for consideration and shall be disposed of within three weeks thereafter.



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Along with the application, the petitioner shall also file the returns upto the date of cancellation order.

8. The order in appeal dated 29.03.2025 is set aside.”

2. In view of the submissions made by learned counsel for the parties, who agreed that the issue involved in Writ Petition is similar to the issued decided in the *Writ Petition (M/B) No. 176 of 2025, Web Docorina vs. Commissioner of Commercial Tax/State GST and others*, the present Writ Petition is disposed of in terms of relief granted in Paragraph No. 7 & 8 of the said judgment, referred above.

3. This Writ Petition stands ordered accordingly.

4. There shall be no order as to costs.

5. Pending application(s), if any, also stands disposed of.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 11.09.2025
Kaushal